

**TSWELOPELE LOCAL MUNICIPALITY**

**FS 183**

**CIVIC CENTRE, BOSMAN STREET**

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**30 March 2017**



# **MTREF**

## **2017/2018–2019/2020**

PREPARED IN ACCORDANCE WITH BUDGET REGULATIONS, MFMA  
CIRCULARS

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## **PART 1**

### **1. Mayoral Report by Cllr. Matsholo**

#### **BUDGET SPEECH FOR 2017/2018 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK**

Madam Speaker, Councilors, Municipal Manager, Directors, stakeholders and community at large, Good Morning:

Human progress is neither automatic nor inevitable, we are faced now with the fact that tomorrow is today. We are confronted with the fierce urgency of now. In this unfolding conundrum of life and history, there is no such a thing as being too late. Procrastination is still the thief of time. Life often leaves us standing bare, naked, and dejected with a lost opportunity. The tide in the affairs of men does not remain at flood -- it ebbs. We may cry out desperately for time to pause in her passage, but time is adamant to every plea and rushes on. Over the bleached bones and jumbled residues of numerous civilizations are written the pathetic words, "Too late." There is an invisible book of life that faithfully records our vigilance or our neglect, these are the words ladies and gentlemen uttered by Martin Luther King Jr. On April 4, 1967, at a meeting of Clergy and Laity Concerned at Riverside Church in New York City

Madam Speaker the course ahead of us will be somewhat tougher. As we present where we are now, we must tell Tswelopele Citizens and the people of Free State that our ship is stronger and we are better prepared than during previous episodes of global turmoil.

We are all in this together, business and community organizations, labor and government, the employed, self-employed and the unemployed, the urban and the rural, men and women, we may not all be affected in the same way, but we face the same dead winds of uncertainties. None of us has the privilege of perfect foresight; none of us is isolated from the tides turbulences of global markets.

Speaking at SALGA conference on April 25, 2007, our former Finance Minister, Mr. Trevor Manuel said" Gathered here today are the men and women whose actions (or inactions) touch the lives of all South Africans. You do this through the policies you make. You touch people's lives through the decisions you take on how to spend the Budgets you pass every year. You affect lives through the by-laws and regulations that you pass from time to time. So you have power. Your action can change things for better or for worse. Through your actions you can protect the poor and by failing to act you can cause irreparable harm to the most vulnerable." As we consider this budget it is important that we remind ourselves of the mandate bestowed on us by the Constitution of our country. Amongst other things, the Constitution enjoins us to:

- Provide democratic and accountable government for local communities
- Ensure the provision of services to communities in a sustainable manner

- Promote social and economic development
- Promote a safe and healthy environment; and
- To encourage the involvement of communities and community organizations in the matters of local government

The Constitution further imposes an obligation on us to strive, within our financial and administrative capacity, to achieve the developmental objectives set out above. Therefore, as we proceed to approve this budget we are called upon not to lose sight of the developmental agenda of local government and the responsibility we carry on our shoulders to make our contribution in the Effort to bring about a better life for all our people. The budget we are tabling for approval today is the tool that will guide us in becoming responsive to the needs of the communities we serve.

### ***Overview of the Budget Process for 2017/2018 Financial Year:***

The budget process is a process that local government MUST undertake to ensure good governance and accountability. The process outlines the current and future directions that the municipality would follow in order to meet legislative stipulations.

The budget preparation process was guided by the following legislative requirements:

- Municipal Finance Management Act
- Municipal Budget and reporting regulations
- NERSA consultation paper on tariff increases
- MFMA budget circulars
- Municipal Systems Act
- Municipal Structures Act

The Budget process started with the approval of Budget timeline in the council meeting in August 2016. During September all departmental heads were asked to submit their inputs before the end of November 2016. MFMA section 72 and adjustment budget formed the basis on which this budget was prepared on.

### ***Alignment between National and Provincial priorities***

Tswelopele Local Municipality development plan needs to align with National and Provincial initiatives to ensure optimal impact from the combined efforts of government.

The following priorities are part of National Government's framework to enhance the social, cultural and economic welfare of all South Africans:

- Enhancing quality of education
- Sustaining employment growth through increased public investment spending
- Improving provision of healthcare and broadening programs tackling HIV and Aids
- Reducing the levels of crime and enhancing citizen safety
- Increasing access to basic services

Provincial Priorities are:

- Fighting Poverty
- Reducing Crime
- Implementing a comprehensive response to HIV and AIDS

## Local Priorities

- Improve municipal Infrastructure
- Improve Service delivery
- Fight poverty
- Improve skills development

This budget and many government programmes and plans contribute to the raising growth potential in the future. Our investment in physical infrastructure, education, skills research and development, fighting crime and contributing to regional peace are aimed at improving our growth prospects over broadening opportunity, we will grow even faster with equitable outcomes. In his recent book on social democratic policy challenges, Harvard academic Roberto Anger, speaks of the need to energize democracy by confronting the interplay of global and local forces and building the capacity to negotiate from position of strength by mobilizing resources of knowledge and national capabilities.

Our high rate of unemployment remains our great challenge, but our response to the unemployment challenge needs to be better coordinated. This is the centre of our war against poverty. In particular, efforts to increase employment of young people have to be intensified and skills development better focused.

Tswelopele Local Municipality is confident that this budget is structured to give effect to the strategic priorities and support long term sustained growth and development, in line with National and Provincial objectives:

The following are some of the key project that impact positively in the lives of the residents of Tswelopele Local Municipality:

PROJECT
Poverty Alleviation
Pauper Funerals
HIV/ AIDS Campaigns
OR Tambo Games
Free Basic Services (Water, Electricity, Refuse, Sewerage)
Disaster Management
Rehabilitation of Roads
Maintenance of Infrastructure assets

## ***Highlights during 2015/16***

### **Financial Position**

Tswelopele Local Municipality once again received an unqualified audit opinion for the 2015/2016 financial year, , meaning that financial performance and cash flow as reflected in the financial statements fairly present in all material respect the financial matters of the municipality. Plans are underway to try and maintain the same audit report for 2016/2017 financial year

### **Conclusion**

Each budget that we have presented to this council has been different. The important shift this year is that the global economy has changed; economic trends do not stop at the border post they come with no passports, and have the potential to wreak havoc, even when plans have been carefully laid.

Madam Speaker, to synthesis a budget that will stand up to scrutiny requires an ability to take advises from many quarters to analyze and test them.

Amongst the sources of ideas is the broader public consultation and engagement in the process and taking ownership of the budget. This year all stakeholders will share their ideas with us, and I can assure you their inputs will be taken into consideration.

After having considered all the proposals, I am privileged to present this budget as a statement of collective of Tswelopele Local Municipality responsibilities.

The staffs in the Municipality are a wonderful group of people who give more than what is requested or expected of them, to all of them a huge thank you.

I also want to send my appreciation to the following bodies and persons,

- National Treasury
- FS Provincial Government
- Lejweleputswa District Municipality
- The Municipal Manager
- All Directors
- Councillors for their co-operation during this process
- The Community of Tswelopele for their undivided support,

Let the people benefit as outlined in the freedom charter.

I hereby table the detailed Budget of Tswelopele Local Municipality for the fiscal year ending 30 June 2018 for your consideration.

I thank you

## **2. Budget resolution by Council**

### **TABLING OF TSWELOPELE LOCAL MUNICIPALITY DRAFT ANNUAL BUDGET FOR 2017/2018 FINANCIAL YEAR.**

**AGENDA** : COUNCIL MEETING

**DATE** : 22 MARCH 2017

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#### **1. PURPOSE**

This item is submitted to Council for consideration and tabling of the annual budget FOR 2017/2018 Financial year and two outer years ( i.e. 2018/19 and 2019/2020) as required by the Municipal Finance Management Act, 2003 [Act 56 of 2003] .

#### **2. BACKGROUND**

In terms of the Municipal Finance Management Act, 2003, Act 56 of 2003, section 24 (2)(a), the annual budget of the Municipality must be approved before the start of the new financial year, section 24 (2)(b), annual budget is approved by the adoption by the council of a resolution referred to in section 17(3)(a)(i) and section 24 (2)(c) annual budget of the Municipality must be approved together with the adoption of resolutions as may be necessary.

It is crucial that the municipal council approves the annual budget before the start of the financial year.

In order to comply with the above requirements, the Mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year, latest being 31<sup>st</sup> March 2017.

#### **3. STAKEHOLDERS CONSULTED:**

- None

#### **4. LEGAL IMPLICATIONS:**

- Compliance to the Municipal Finance Management Act, 2003 [Act 56 of 2003]



- Compliance to the Municipal Budget and Reporting Regulations.

## **5. STAFF IMPLICATIONS**

None

## **6. FINANCIAL IMPLICATIONS**

Approval of the item as submitted will constitute the tabled budget for the 2017/18 financial year, this budget will undergo community consultation processes, and the final budget will be approved by council on the latest on 30<sup>th</sup> June 2017.

The following are the proposed tariff increases for 2017/2018 financial years:

- Property Rates : 6.36 % for agricultural properties
- Property Rates : 6,36 % for all other properties
- Water : 6.36 %
- Refuse : 6,36 %
- Sanitation : 6,36 %
- Electricity : 1.88%

All other tariff increases are as per the tariff list of the municipality.

The salaries are budgeted at 7.36% increase as per the South African Local Government Bargaining Council collective agreement.

## **7. RISKS**

- Failure to approve the draft budget by municipal council may result in failure to meet the deadline for approval of the final budget not to be met, and the results thereof will result in all expenditure being approved by the Member of the Executive Council (MEC) responsible for local government in the province prior to being incurred.
- The municipality maybe unable to render services to the community due to none availability of financial resources if the budget is not approved.
- Section 139 of the Constitution may be imposed on the Council of the Municipality

## **8. ANNEXURES**

- Draft Budget Document with tables A1 – A10 in terms of the Municipal Budget and Reporting Regulations,

- Summary of Budget Related Policies
- Annual tariffs
- Quality certificate by the Municipal Manager

## 9. RECOMMENDATION:

1. Council to resolve that the draft annual budget of the Municipality for the financial year 2017/2018, 2018/2019 and 2019/2020 be adopted for consultation purposes:
  - [a] Table A1: Budgeted Summary
  - [b] Table A2: Budgeted financial performance [revenue & expenditure by functional classification]
  - [c] Table A3: Budgeted financial performance [revenue & expenditure municipal vote]
  - [d] Table A4: Budgeted Financial performance [revenue & expenditure]
  - [e] Table A5: Budgeted capital Expenditure by vote, functional classification and funding
  - [f] Table A6: Budgeted financial position
  - [g] Table A7: Budgeted cash flow
  - [h] Table A8: Cash backed reserves/accumulated surplus reconciliation
  - [i] Table A9: Asset Management
  - [j] Table A10: Basic Services Delivery Measurement
2. Council hereby resolve that the following budget related policies be work shopped before final approval in June 2017:
  - [a] Budget Policy
  - [b] Virement Policy
  - [c] Funding and reserves policy
  - [d] Banking/ cash and investment policy
  - [e] Credit Control and debt collection policy

- [f] Indigent support policy
- [g] Bad debt write-off policy
- [h] Property rates policy
- [i] Tariffs policy
- [j] Supply chain management policy
- [k] Asset Management Policy
- [l] Deposit Policy
- [m] Customer Care Policy
- [n] Financial System of Delegations (Reviewed to be in line with MFMA Circular 73)
- [o] SCM Policy on infrastructure Assets
- [p] Petty Cash Management Policy

3. That all stakeholders be consulted on the tabled draft annual budget.

[FOR RESOLUTION]

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### **Minutes of the Council Meeting – 30 March 2017**

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- [o] SCM Policy on infrastructure Assets
- [p] Petty Cash Management Policy

3. That all stakeholders be consulted on the tabled draft annual budget.

### 3. Executive summary

Tswelopele local municipality budget process started in August 2016, when the council of the municipality approved budget timelines as required by legislation.

Tswelopele local municipality vastly depends on grants from national government as almost 42% of its revenue is made up of equitable shares and some other grants, i.e. financial management grant, Lejweleputswa district municipality grant, and a grant from Public works.

Table SA 19 on the municipality annual budget tables clearly distinguishes between all this different allocations, total operating grant allocated to Tswelopele local municipality amount to R 62 652 000

The municipality has 11 992 households (*Census 2011*) of which over 70% are poor, currently the outstanding debtors of the municipality are standing at R 58 .4 million.

National Treasury MFMA circulars were used to guide in the compilation of the 2017/2018 Medium Term revenue and expenditure framework,

The following budget principles and guidelines informed the compilation of the 2017/2018 Medium Term revenue and expenditure framework:

- 2016/2017 MFMA Section 72 report – mid-term assessment report
- 2016/2017 Adjustment Budget
- Average CPI from 1 March 2016 to 28 February 2017.

Total revenue is anticipated to grow in the mid-term, the growth in the mid-term due to tariff increases,

The Capital expenditure is slightly increasing over two years of the mid-term.

The municipality aligned its budget to the national and provincial priorities, mentioned below are some of the National and Provincial priorities:

- ▣ National Priorities
  - ▣ Increase access to basic services
  - ▣ Sustainable employment growth through increased public investment spending
- ▣ Provincial priorities
  - ▣ Fighting Poverty
  - ▣ Reduce Crime

Tswelopele local Municipality prepared its budget with all this priorities in mind, e.g.

- Sustainable employment – Job creation through MIG and EPWP
- Provincial priority

- Fighting Poverty

Currently the municipality has eradicated all the buckets in its jurisdiction except in new extension, and all households have access to water, mentioned below is the progress made to address any backlogs in the municipality:

- All households have access to water and sanitation
- All households are connected to public sewerage network

### **3.1. Operating revenue overview**

Tswelopele Local Municipality has implemented revenue enhancement strategy.

The following key components were used in terms of budgeted revenue of the municipality:

- National Treasury MFMA Circulars
- Electricity Tariff increases as applied to National Electricity Regulator of South Africa
- Latest Valuation roll in terms of Municipal Property Rates Act, Act 6 of 2004 as amended
- Municipality's indigent policy
- Tariff Policy of the Municipality
- Tariff Increases for Water, Refuse and Sewerage
- Targeted revenue collection rate of 90% of the billed revenue

The table in the next page summarises the 2017/2018 revenue by source:

As it can be seen from the table below, the revenue of the Municipality will increase in the Medium term, the main contributor is revenue from National Transfers (Grants):

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	1										
<b>Revenue By Source</b>											
Property rates	2	11 260	13 502	14 351	15 000	20 120	20 120	–	17 000	18 700	20 570
Service charges - electricity revenue	2	20 148	22 099	31 109	33 609	33 609	33 609	–	34 241	37 665	41 432
Service charges - water revenue	2	4 539	4 220	7 413	8 155	8 155	8 155	–	8 155	8 970	9 867
Service charges - sanitation revenue	2	5 231	5 783	6 028	6 631	6 631	6 631	–	6 631	7 294	8 024
Service charges - refuse revenue	2	3 506	3 862	3 410	3 750	3 750	3 750	–	4 200	4 620	5 082
Service charges - other					–	–	–	–	370	407	448
Rental of facilities and equipment		290	390	1 075	429	434	434	–	512	563	620
Interest earned - external investments		1 465	734	760	760	610	610	–	500	550	605
Interest earned - outstanding debtors		691	1 244	100	–	–	–	–	1 000	1 100	1 210
Dividends received		51	41	100	100	210	210	–	50	55	61
Fines, penalties and forfeits		299	374	388	140	40	40	–	40	44	48
Licences and permits		6	10	–	60	60	60	–	–	–	–
Agency services		91	–	–	–	–	–	–	–	–	–
Transfers and subsidies		65 449	68 903	63 499	62 464	62 464	62 464	–	60 229	66 252	72 878
Other revenue	2	3 562	979	4 010	2 145	2 271	2 271	–	8 468	9 315	10 246
Gains on disposal of PPE					2 077	2 077	2 077	–			
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>116 589</b>	<b>122 141</b>	<b>132 245</b>	<b>135 320</b>	<b>140 430</b>	<b>140 430</b>	<b>–</b>	<b>141 397</b>	<b>155 536</b>	<b>171 090</b>

**Table 3: Grants**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		65 449	–	66 373	65 239	65 239	65 239	62 602	68 935	74 318
Local Government Equitable Share		61 909		62 570	62 414	62 414	62 414	59 702	66 780	71 163
Finance Management		1 650		1 800	1 825	1 825	1 825	1 900	2 155	2 155
EPWP Incentive		1 000		1 073	1 000	1 000	1 000	1 000	–	–
Electricity Demand Side Management		890		930	–	–	–	–	–	–
Municipal Systems Improvement									–	1 000
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]										
<b>District Municipality:</b>		50	–	50	50	50	50	50	50	50
Lejweleputswa		50		50	50	50	50	50	50	50
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]										
<b>Total operating expenditure of Transfers and Grants</b>		65 499	–	66 423	65 289	65 289	65 289	62 652	68 985	74 368

Total grants received will decrease in 2017/2018 due to the reduction in equitable share allocation and they will increase in 2018/2019



Different components of revenue will be discussed in this page

### **3.1.1. Electricity**

Tswelopele Local Municipality comprises of 2 townships (Phahameng and Tikwana) and 2 towns (Bultfontein and Hoopstad), and according to the latest census 2011 result, the municipality has 11992, out of this 11992 households, the Municipality only sells electricity to about 1350 households and the rest are serviced by Eskom. The Municipality buys bulk electricity from Eskom to sell to these households and businesses in Bultfontein and Hoopstad respectively.

National Energy regulator of South Africa (NERSA) approved an average increase of 1.88% for the municipality for the year 2017/2018.

Tswelopele Local Municipality applied to NERSA for a tariff increase, however we are still waiting for NERSA to give us feedback on this tariff increases.

Tswelopele Local Municipality target indigent households as per the approved indigent register for free basic electricity, all indigent households receive 50Kwh on a monthly basis.

### **3.1.2. Water**

Water Meters are currently being installed in Tikwana, and the intention is that the Townships should be billed based on consumption and not flat rate as is currently the case.

The Municipality proposed an increase of 6.36% for water tariff.

There is currently no inclining block tariff structure implemented for water services, and for future, the Municipality will like to have this tariff structure in place. In terms of the free basic services policy of the Municipality, all households receive the free 6kl per month of water.

### **3.1.3. Sanitation (Sewerage)**

A tariff increase of 6.36% for sanitation from 1 July 2017 is proposed.

The following factors contributed to the proposed tariff:

- Sanitation charges are charged at a flat rate, irrespective of the quantity of water used / consumed
- Free Sanitation is only provided to indigent households as per the council approved Indigent register
- There is no inclining tariff structure for sanitation consumption

### **3.1.4. Waste Removal**

The proposed tariff increase for waste removal is 6.36%; the reason for a slightly higher percentage increase for waste removal is due to the fact that this will only be the second financial year that these tariffs are increased. The following factors were considered for the proposed tariff increase:

- Waste removal charges are charged at a flat rate, irrespective of litres of waste removed
- The increment will also cover the wear and tear off all the trucks and vehicles used to provide this service
- Waste removal is provided for free to all the households who are indigent
- All 11992 households waste are removed once a week

### **3.1.5. Property rates**

Property rates is a statutory tax charged on all property owners within the jurisdiction of the Municipality, it is imposed in accordance to section 229 of the Constitution of South Africa and Municipal Property rates act, act 6 of 2004 (MPRA).

In terms of MPRA the municipality must prepare a valuation roll after every 4 financial year, Tswelopele Local Municipality first implemented the valuation roll in accordance with MPRA prescripts on the 1<sup>st</sup> July 2009, and according to this act a new valuation roll should be implemented on the 1<sup>st</sup> July 2017.

The municipality is proposing an increase of the tariffs on Property rates by 6.36% for all the properties.

### **3.2. Operating Expenditure Framework**

The municipality budgeted for an expenditure budget of R 160 984 000 (including non-cash items of R 19 669 000) and it was informed by the following:

- Balance budget constraints – the municipality must not budget for a deficit
- Funding of the budget as based on section 18 and section 19 of Municipal Finance Management act, act 54 of 2003
- National Treasury MFMA circulars
- South African Local Government Bargaining Council collective agreement on salaries
- Average CPI from 1 March 2016 to 28 February 2017

The table below show the total budgeted expenditure:

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Expenditure By Type</b>											
Employee related costs	2	40 128	52 344	50 557	54 640	56 597	56 597	–	65 258	71 783	78 962
Remuneration of councillors		4 467	4 441	5 331	5 815	5 715	5 715		6 135	6 749	7 424
Debt impairment	3	2 501	2 755	2 501	2 501	2 501	2 501		–		
Depreciation & asset impairment	2	20 545	20 064	19 669	19 669	19 669	19 669	–	19 669	19 669	19 669
Finance charges		4 066	1 984	2 008	2 088	2 088	2 088		2 178	2 396	2 635
Bulk purchases	2	25 919	32 024	26 750	31 300	30 900	30 900	–	31 916	35 108	38 618
Other materials	8	5 812	7 258	8 836	6 751	7 508	7 508		8 324	9 156	10 071
Contracted services		750	1 500	–	650	650	650	–	1 000	1 100	1 210
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	44 435	29 462	33 790	34 796	37 391	37 391	–	26 505	29 155	32 071
Loss on disposal of PPE		12	53								
<b>Total Expenditure</b>		<b>148 636</b>	<b>151 885</b>	<b>149 442</b>	<b>158 209</b>	<b>163 018</b>	<b>163 018</b>	<b>–</b>	<b>160 984</b>	<b>175 116</b>	<b>190 660</b>

### **3.3. Analysis of Capital Budget**

Tswelopele Local Municipality capital budget is funded through Municipal Infrastructure Grant, Regional Bulk Infrastructure Grant and Electricity demand Side Grant

The following are the major capital projects budgeted for:

- Construction of Toilet Structures & Sewer Reticulation and Connections
- Construction of sewerage network
- Upgrading of Sports fields
- Upgrading of Roads
- Upgrading of Electricity Network
- Upgrading of Water treatment plant

## **4. Annual budget tables**

The following tables will show the all ten (10) main annual budget tables and the analysis thereof:

**FS183 Tswelopele - Table A1 Budget Summary**

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	11 260	13 502	14 351	15 000	20 120	20 120	–	17 000	18 700	20 570
Service charges	33 424	35 964	47 961	52 145	52 145	52 145	–	53 597	58 957	64 853
Investment revenue	1 465	734	760	760	610	610	–	500	550	605
Transfers recognised - operational	65 449	68 903	63 499	62 464	62 464	62 464	–	60 229	66 252	72 878
Other own revenue	4 990	3 038	5 674	4 951	5 091	5 091	–	10 070	11 077	12 185
<b>Total Revenue (excluding capital transfers and contributions)</b>	116 589	122 141	132 245	135 320	140 430	140 430	–	141 397	155 536	171 090
Employee costs	40 128	52 344	50 557	54 640	56 597	56 597	–	65 258	71 783	78 962
Remuneration of councillors	4 467	4 441	5 331	5 815	5 715	5 715	–	6 135	6 749	7 424
Depreciation & asset impairment	20 545	20 064	19 669	19 669	19 669	19 669	–	19 669	19 669	19 669
Finance charges	4 066	1 984	2 008	2 088	2 088	2 088	–	2 178	2 396	2 635
Materials and bulk purchases	31 732	39 282	35 586	38 051	38 408	38 408	–	40 240	44 263	48 690
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	47 698	33 770	36 291	37 946	40 541	40 541	–	27 505	30 255	33 281
<b>Total Expenditure</b>	148 636	151 885	149 442	158 209	163 018	163 018	–	160 984	175 116	190 660
<b>Surplus/(Deficit)</b>	(32 047)	(29 744)	(17 197)	(22 889)	(22 588)	(22 588)	–	(19 588)	(19 579)	(19 570)
Transfers and subsidies - capital (monetary alloc	28 811	32 450	41 855	44 906	44 906	44 906	–	51 704	37 430	18 195
Contributions recognised - capital & contributed a	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	(3 237)	2 707	24 657	22 017	22 318	22 318	–	32 116	17 851	(1 375)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) for the year</b>	(3 237)	2 707	24 657	22 017	22 318	22 318	–	32 116	17 851	(1 375)
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	29 400	32 450	41 855	44 906	44 906	44 906	–	51 964	38 004	1 210
Transfers recognised - capital	28 916	29 502	41 855	20 736	20 736	20 736	–	51 704	37 430	1 000
Public contributions & donations	–	–	–	24 170	24 170	24 170	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	485	2 949	–	–	–	–	–	260	574	210
<b>Total sources of capital funds</b>	29 400	32 450	41 855	44 906	44 906	44 906	–	51 964	38 004	1 210
<b>Financial position</b>										
Total current assets	16 834	21 776	16 550	15 720	6 720	6 720	–	6 050	6 060	6 055
Total non current assets	392 095	439 883	419 078	455 514	455 514	455 514	–	495 043	540 958	592 653
Total current liabilities	19 381	37 611	11 550	9 650	29 252	29 252	–	27 532	26 500	25 500
Total non current liabilities	45 566	22 419	17 382	11 280	27 512	27 512	–	20 280	19 780	19 280
Community wealth/Equity	343 982	401 629	406 696	450 304	405 470	405 470	–	453 281	500 738	553 928

**FS183 Tswelopele - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>25 381</b>	<b>84 307</b>	<b>27 806</b>	<b>26 112</b>	<b>31 317</b>	<b>31 317</b>	<b>27 341</b>	<b>30 075</b>	<b>33 082</b>
Executive and council		3 121	1 223	6 974	6 128	6 128	6 128	5 880	6 468	7 115
Finance and administration		22 260	83 084	20 832	19 984	25 189	25 189	21 461	23 607	25 967
Internal audit		—	—	—	—	—	—	—	—	—
<i><b>Community and public safety</b></i>		<b>6 307</b>	<b>5 688</b>	<b>5 816</b>	<b>5 641</b>	<b>5 646</b>	<b>5 646</b>	<b>3 283</b>	<b>3 611</b>	<b>3 973</b>
Community and social services		6 233	92	3 196	3 238	3 243	3 243	3 273	3 600	3 960
Sport and recreation		73	5 596	2 620	2 403	2 403	2 403	10	11	12
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>27 952</b>	<b>2 320</b>	<b>9 930</b>	<b>8 988</b>	<b>8 888</b>	<b>8 888</b>	<b>2 175</b>	<b>2 393</b>	<b>2 632</b>
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		27 952	2 320	9 930	8 988	8 888	8 888	2 175	2 393	2 632
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>86 358</b>	<b>54 758</b>	<b>119 757</b>	<b>140 235</b>	<b>140 235</b>	<b>140 235</b>	<b>108 598</b>	<b>119 458</b>	<b>131 403</b>
Energy sources		38 305	22 681	53 222	56 744	56 744	56 744	55 320	60 852	66 937
Water management		18 325	4 220	36 026	45 938	45 938	45 938	21 754	23 930	26 323
Waste water management		17 846	23 994	30 508	25 545	25 545	25 545	19 066	20 973	23 070
Waste management		11 883	3 862	—	12 008	12 008	12 008	12 458	13 704	15 074
<i><b>Other</b></i>	4	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>	2	<b>145 997</b>	<b>147 073</b>	<b>163 309</b>	<b>180 976</b>	<b>186 086</b>	<b>186 086</b>	<b>141 397</b>	<b>155 536</b>	<b>171 090</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>72 386</b>	<b>42 293</b>	<b>51 489</b>	<b>57 933</b>	<b>58 612</b>	<b>58 612</b>	<b>44 159</b>	<b>48 575</b>	<b>53 433</b>
Executive and council		33 210	11 877	21 890	34 424	34 853	34 853	12 970	14 267	15 694
Finance and administration		39 176	30 416	29 599	23 508	23 759	23 759	31 189	34 308	37 739
Internal audit		—	—	—	—	—	—	—	—	—
<i><b>Community and public safety</b></i>		<b>12 227</b>	<b>12 373</b>	<b>13 028</b>	<b>20 665</b>	<b>21 860</b>	<b>21 860</b>	<b>14 171</b>	<b>15 588</b>	<b>17 147</b>
Community and social services		12 227	12 373	13 028	20 539	21 759	21 759	14 044	15 449	16 994
Sport and recreation		—	—	—	127	102	102	127	139	153
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i><b>Economic and environmental services</b></i>		<b>12 064</b>	<b>27 137</b>	<b>18 450</b>	<b>13 340</b>	<b>13 898</b>	<b>13 898</b>	<b>14 897</b>	<b>16 387</b>	<b>18 026</b>
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		12 064	27 137	18 450	13 340	13 898	13 898	14 897	16 387	18 026
Environmental protection		—	—	—	—	—	—	—	—	—
<i><b>Trading services</b></i>		<b>51 240</b>	<b>67 900</b>	<b>70 739</b>	<b>66 272</b>	<b>68 647</b>	<b>68 647</b>	<b>70 588</b>	<b>77 647</b>	<b>85 411</b>
Energy sources		25 626	31 836	31 984	34 156	34 474	34 474	35 303	38 834	42 717
Water management		8 957	12 428	17 629	12 754	12 921	12 921	13 528	14 881	16 369
Waste water management		9 921	14 177	13 766	11 442	12 392	12 392	12 406	13 647	15 012
Waste management		6 736	9 458	7 360	7 920	8 860	8 860	9 350	10 285	11 314
<i><b>Other</b></i>	4	—	—	—	—	—	—	—	—	—
<b>Total Expenditure - Functional</b>	3	<b>147 917</b>	<b>149 702</b>	<b>153 706</b>	<b>158 209</b>	<b>163 018</b>	<b>163 018</b>	<b>143 815</b>	<b>158 197</b>	<b>174 017</b>
<b>Surplus/(Deficit) for the year</b>		<b>(1 920)</b>	<b>(2 629)</b>	<b>9 603</b>	<b>22 766</b>	<b>23 068</b>	<b>23 068</b>	<b>(2 419)</b>	<b>(2 661)</b>	<b>(2 927)</b>

**FS183 Tswelopele - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		3 121	1 223	6 974	6 128	6 128	6 128	5 880	6 468	7 115
Vote 2 - Budget and Treasury Office		21 336	81 859	19 466	19 528	24 733	24 733	2 945	3 239	3 563
Vote 3 - Community and Social Services		5 688	92	2 589	2 631	2 636	2 636	2 666	2 932	3 225
Vote 4 - Public Safety		1 782	–	1 925	1 925	1 825	1 825	1 825	2 007	2 208
Vote 5 - Sport and Recreation		73	5 596	2 620	2 403	2 403	2 403	10	11	12
Vote 6 - Waste Management		11 883	3 862	–	12 008	12 008	12 008	12 458	13 704	15 074
Vote 7 - Waste Water Management		17 846	23 994	30 508	25 545	25 545	25 545	19 066	20 973	23 070
Vote 8 - Road Transport		26 716	2 320	8 613	7 671	7 671	7 671	958	1 054	1 159
Vote 9 - Water		18 325	4 220	36 026	45 938	45 938	45 938	21 754	23 930	26 323
Vote 10 - Electricity		38 305	22 681	53 222	56 744	56 744	56 744	55 320	60 852	66 937
Vote 11 - Corporate Services		924	277	980	259	259	259	18 516	20 368	22 404
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>145 997</b>	<b>146 125</b>	<b>162 923</b>	<b>180 778</b>	<b>185 888</b>	<b>185 888</b>	<b>141 397</b>	<b>155 536</b>	<b>171 090</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		33 210	11 877	21 890	34 424	34 853	34 853	12 970	14 267	15 694
Vote 2 - Budget and Treasury Office		16 608	21 115	18 757	23 143	23 388	23 388	20 971	23 068	25 375
Vote 3 - Community and Social Services		11 718	11 822	12 358	19 924	21 106	21 106	13 335	14 669	16 136
Vote 4 - Public Safety		1 699	1 996	2 370	2 045	1 857	1 857	1 924	2 116	2 328
Vote 5 - Sport and Recreation		–	–	–	127	102	102	127	139	153
Vote 6 - Waste Management		6 736	9 458	7 360	7 920	8 860	8 860	9 350	10 285	11 314
Vote 7 - Waste Water Management		9 921	14 177	13 766	11 442	12 392	12 392	12 406	13 647	15 012
Vote 8 - Road Transport		10 874	25 692	16 750	11 910	12 695	12 695	13 682	15 051	16 556
Vote 9 - Water		8 957	12 428	17 629	12 754	12 921	12 921	13 528	14 881	16 369
Vote 10 - Electricity		25 626	31 836	31 984	34 156	34 474	34 474	35 303	38 834	42 717
Vote 11 - Corporate Services		17 386	664	1 324	366	372	372	10 218	11 239	12 363
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>142 734</b>	<b>141 064</b>	<b>144 188</b>	<b>158 209</b>	<b>163 018</b>	<b>163 018</b>	<b>143 815</b>	<b>158 197</b>	<b>174 017</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>3 263</b>	<b>5 061</b>	<b>18 735</b>	<b>22 568</b>	<b>22 870</b>	<b>22 870</b>	<b>(2 419)</b>	<b>(2 661)</b>	<b>(2 927)</b>



**FS183 Tswelopele - Table A4 Budgeted Financial Performance (revenue and expenditure)**

Table A: Budgeted financial performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1										
Revenue By Source											
Property rates	2	11 260	13 502	14 351	15 000	20 120	20 120	–	17 000	18 700	20 570
Service charges - electricity revenue	2	20 148	22 099	31 109	33 609	33 609	33 609	–	34 241	37 665	41 432
Service charges - water revenue	2	4 539	4 220	7 413	8 155	8 155	8 155	–	8 155	8 970	9 867
Service charges - sanitation revenue	2	5 231	5 783	6 028	6 631	6 631	6 631	–	6 631	7 294	8 024
Service charges - refuse revenue	2	3 506	3 862	3 410	3 750	3 750	3 750	–	4 200	4 620	5 082
Service charges - other					–	–	–	–	370	407	448
Rental of facilities and equipment		290	390	1 075	429	434	434	–	512	563	620
Interest earned - external investments		1 465	734	760	760	610	610	–	500	550	605
Interest earned - outstanding debtors		691	1 244	100	–	–	–	–	1 000	1 100	1 210
Dividends received		51	41	100	100	210	210	–	50	55	61
Fines, penalties and forfeits		299	374	388	140	40	40	–	40	44	48
Licences and permits		6	10	–	60	60	60	–	–	–	–
Agency services		91	–	–	–	–	–	–	–	–	–
Transfers and subsidies		65 449	68 903	63 499	62 464	62 464	62 464	–	60 229	66 252	72 878
Other revenue	2	3 562	979	4 010	2 145	2 271	2 271	–	8 468	9 315	10 246
Gains on disposal of PPE					2 077	2 077	2 077	–			
Total Revenue (excluding capital transfers and contributions)		116 589	122 141	132 245	135 320	140 430	140 430	–	141 397	155 536	171 090
Expenditure By Type											
Employee related costs	2	40 128	52 344	50 557	54 640	56 597	56 597	–	65 258	71 783	78 962
Remuneration of councillors		4 467	4 441	5 331	5 815	5 715	5 715		6 135	6 749	7 424
Debt impairment	3	2 501	2 755	2 501	2 501	2 501	2 501		–		
Depreciation & asset impairment	2	20 545	20 064	19 669	19 669	19 669	19 669	–	19 669	19 669	19 669
Finance charges		4 066	1 984	2 008	2 088	2 088	2 088		2 178	2 396	2 635
Bulk purchases	2	25 919	32 024	26 750	31 300	30 900	30 900	–	31 916	35 108	38 618
Other materials	8	5 812	7 258	8 836	6 751	7 508	7 508		8 324	9 156	10 071
Contracted services		750	1 500	–	650	650	650	–	1 000	1 100	1 210
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	44 435	29 462	33 790	34 796	37 391	37 391	–	26 505	29 155	32 071
Loss on disposal of PPE		12	53								
Total Expenditure		148 636	151 885	149 442	158 209	163 018	163 018	–	160 984	175 116	190 660

FS 183 Tswelopele - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description		Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework			
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
<b>Capital expenditure - Vote</b>													
<b>Multi-year expenditure - to be appropriated</b>			2										
Vote 1 - Executive and Council			485	-	-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury Office			-	-	-	-	-	-	-	-	-	-	
Vote 3 - Community and Social Services			-	-	-	-	-	-	-	-	-	-	
Vote 4 - Public Safety			-	-	-	-	-	2 393	2 393	-	-	-	
Vote 5 - Sport and Recreation			963	-	-	2 393	2 393	2 393	-	-	-	-	
Vote 6 - Waste Management			-	-	-	-	-	-	-	-	-	-	
Vote 7 - Waste Water Management			28 914	19 160	-	-	-	-	-	6 642	10 758	-	
Vote 8 - Road Transport			4 946	3 668	-	6 865	6 865	6 865	-	6 430	-	-	
Vote 9 - Water			25 412	-	-	24 170	24 170	24 170	-	-	-	-	
Vote 10 - Electricity			-	-	-	-	-	-	-	-	-	-	
<b>Capital multi-year expenditure sub-total</b>			7	60 719	22 828	-	33 428	33 428	33 428	-	13 072	10 758	-
<b>Single-year expenditure to be appropriated</b>			2										
Vote 1 - Executive and Council			-	2 517	-	-	-	-	-	90	-	-	
Vote 2 - Budget and Treasury Office			-	132	-	-	-	-	-	-	-	-	
Vote 3 - Community and Social Services			-	76	-	-	-	-	-	-	-	-	
Vote 4 - Public Safety			-	-	-	-	-	-	-	-	-	-	
Vote 5 - Sport and Recreation			4 809	-	-	-	-	-	-	552	-	-	
Vote 6 - Waste Management			-	-	-	-	-	-	-	-	-	-	
Vote 7 - Waste Water Management			-	-	-	6 478	6 478	6 478	-	3 180	-	-	
Vote 8 - Road Transport			-	-	-	-	-	-	-	-	-	5 000	
Vote 9 - Water			-	-	-	-	-	-	-	25 020	20 000	-	
Vote 10 - Electricity			-	436	-	5 000	5 000	5 000	-	10 000	-	-	
Vote 11 - Corporate Services			-	210	-	-	-	-	-	50	-	-	
<b>Capital single-year expenditure sub-total</b>				4 809	3 371	-	11 478	11 478	11 478	-	38 892	20 000	5 000
<b>Total Capital Expenditure - Vote</b>				65 529	26 199	-	44 906	44 906	44 906	-	51 964	30 758	5 000
<b>Capital Expenditure - Functional</b>													
<b>Governance and administration</b>				485	2 859	-	-	-	-	140	1 400	210	
Executive and council					2 517					90	1 300	100	
Finance and administration				485	132					50	100	110	
Internal audit					210								
<b>Community and public safety</b>				4 809	76	2 610	2 393	2 393	2 393	-	552	800	500
Community and social services					76								
Sport and recreation				4 809		2 610	2 393	2 393	2 393		552	800	500
Public safety													
<b>Economic and environmental services</b>				4 946	3 668	7 800	6 865	6 865	6 865	-	6 430	5 000	500
Planning and development													
Road transport				4 946	3 668	7 800	6 865	6 865	6 865		6 430	5 000	500
Environmental protection													
<b>Trading services</b>				19 160	25 848	31 445	35 648	35 648	35 648	-	44 842	30 804	41 885
Energy sources					436	4 500	5 000	5 000	5 000		10 000		
Water management					25 412	15 000	24 170	24 170	24 170		25 020	20 000	30 000
Waste water management				19 160		11 945	6 478	6 478	6 478		9 822	10 804	11 885
Waste management													
<b>Total Capital Expenditure - Functional</b>			3	29 400	32 450	41 855	44 906	44 906	44 906	-	51 964	38 004	43 095
<b>Funded by:</b>													
National Government				28 916	25 834	41 855	20 736	20 736	20 736		51 704	37 430	42 885
Provincial Government					3 668								
District Municipality													
Other transfers and grants				-									
Transfers recognised - capital			4	28 916	29 502	41 855	20 736	20 736	20 736	-	51 704	37 430	42 885
Public contributions & donations			5				24 170	24 170	24 170				
Borrowing			6										
Internally generated funds				485	2 949						260	574	210
<b>Total Capital Funding</b>			7	29 400	32 450	41 855	44 906	44 906	44 906	-	51 964	38 004	43 095

**FS163 Tswelopele - Table A6 Budgeted Financial Position**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17					2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
R thousand												
ASSETS												
Current assets												
Cash		4 478	4 650	6 500	9 000	-	-	-	-	-	-	
Call investment deposits	1	8 370	1 706	1 500	1 500	1 500	1 500	-	1 750	1 750	1 750	
Consumer debts	1	1 746	9 387	7 000	5 000	5 000	5 000	-	4 000	4 000	4 000	
Other debtors		1 871	5 493	1 500	-	-	-	-				
Current portion of long-term receivables			-		-	-	-					
Inventory	2	370	540	50	220	220	220		300	310	305	
Total current assets		16 834	21 776	16 550	15 720	6 720	6 720	-	6 050	6 060	6 055	
Non current assets												
Long-term receivables			-	-	-	-	-					
Investments			972	212	-	987	987		1 100	1 000	1 200	
Investment property		23 876	23 521	13 066	23 076	23 076	23 076		24 000	24 000	24 000	
Investment in Associate			-	-								
Property, plant and equipment	3	366 117	413 136	403 975	429 251	429 251	429 251	-	468 143	514 958	566 453	
Agricultural												
Biological		1 185	2 254	990	2 200	2 200	2 200		1 800	1 000	1 000	
Intangible				12								
Other non-current assets		917		823	987	-	-		-	-	-	
Total non current assets		392 095	439 883	419 078	455 514	455 514	455 514	-	495 043	540 958	592 653	
TOTAL ASSETS		408 929	461 659	435 628	471 234	462 234	462 234	-	501 093	547 018	598 708	
LIABILITIES												
Current liabilities												
Bank overdraft	1					1 500	1 500		1 500	1 500	1 500	
Borrowing	4	615	-	550	650	1 220	1 220	-	1 000	1 000	1 000	
Consumer deposits		572	783									
Trade and other payables	4	18 194	34 818	11 000	9 000	9 000	9 000	-	5 000	4 000	3 000	
Provisions			2 010			17 532	17 532		20 032	20 000	20 000	
Total current liabilities		19 381	37 611	11 550	9 650	29 252	29 252	-	27 532	26 500	25 500	
Non current liabilities												
Borrowing		23 748	10 622	13 182	11 280	9 980	9 980	-	9 480	8 980	8 480	
Provisions		21 817	11 797	4 200	-	17 532	17 532	-	10 800	10 800	10 800	
Total non current liabilities		45 566	22 419	17 382	11 280	27 512	27 512	-	20 280	19 780	19 280	
TOTAL LIABILITIES		64 947	60 030	28 932	20 930	56 764	56 764	-	47 812	46 280	44 780	
NET ASSETS	5	343 982	401 629	406 696	450 304	405 470	405 470	-	453 281	500 738	553 928	
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus (Deficit)		343 982	401 629	406 696	450 304	405 470	405 470	-	453 281	500 738	553 928	
Reserves	4	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY	5	343 982	401 629	406 696	450 304	405 470	405 470	-	453 281	500 738	553 928	

FS183 Tswelopele - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		8 157	1 984	11 101	15 000	19 096	19 096		15 300	15 895	17 485
Service charges		21 359	43 350	47 961	48 546	48 546	48 546		48 274	50 113	55 125
Other revenue		5 783	–	4 724	5 601	5 631	5 631		9 020	9 922	10 914
Government - operating	1	102 259	100 552	66 373	62 464	62 464	62 464		60 229	66 252	72 878
Government - capital	1		–	20 571	44 906	44 906	44 906		51 704	37 430	18 195
Interest		1 465	734	510	760	610	610		1 500	1 650	1 815
Div idends		51	41	100	100	–	–		50	55	61
Payments											
Suppliers and employees		(104 498)	(122 124)	(119 863)	(133 952)	(138 760)	(138 760)		(136 637)	(150 550)	(165 856)
Finance charges		(3 906)	(1 982)	(2 501)	(2 088)	(2 088)	(2 088)		(2 178)	(2 396)	(2 635)
Transfers and Grants	1		–	(4 200)					–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		30 671	22 555	24 775	41 336	40 404	40 404	–	47 263	28 372	7 981
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		18	117						–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receiv ables									–	–	–
Decrease (increase) in non-current inv estments									–	–	–
Payments											
Capital assets		(29 400)	(28 352)	(20 571)					(51 964)	(30 758)	(5 000)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(29 382)	(28 235)	(20 571)	–	–	–	–	(51 964)	(30 758)	(5 000)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrow ing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits									–	–	–
Payments											
Repayment of borrowing		(2 409)	(814)	(503)	(650)	(570)	(570)		–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 409)	(814)	(503)	(650)	(570)	(570)	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	14 111	12 991	5 122	4 222	4 222	4 222		4 220	(481)	(2 867)
Cash/cash equivalents at the year end:	2	12 991	6 498	8 823	44 908	44 056	44 056	–	(481)	(2 867)	113

FS183 Tswelopele - Table A8 Cash backed reserves/accumulated surplus reconciliation

Current Year 2016/17									2017/18 Medium Term Revenue & Expenditure Framework		
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	12 991	6 498	8 823	44 908	44 056	44 056	–	(481)	(2 867)	113
Other current investments > 90 days		(143)	(142)	(823)	(34 408)	(44 056)	(44 056)	–	731	3 117	137
Non current assets - Investments	1	–	972	212	–	987	987	–	1 100	1 000	1 200
<b>Cash and investments available:</b>		<b>12 848</b>	<b>7 327</b>	<b>8 212</b>	<b>10 500</b>	<b>987</b>	<b>987</b>	<b>–</b>	<b>1 350</b>	<b>1 250</b>	<b>1 450</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		1 680	–	–	–	–	–	–	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	13 688	21 960	3 013	4 056	4 120	4 120	–	1 398	575	(425)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>15 368</b>	<b>21 960</b>	<b>3 013</b>	<b>4 056</b>	<b>4 120</b>	<b>4 120</b>	<b>–</b>	<b>1 398</b>	<b>575</b>	<b>(425)</b>
<b>Surplus(shortfall)</b>		<b>(2 520)</b>	<b>(14 633)</b>	<b>5 199</b>	<b>6 444</b>	<b>(3 133)</b>	<b>(3 133)</b>	<b>–</b>	<b>(48)</b>	<b>675</b>	<b>1 875</b>

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	62 643	22 828	5 661	6 478	6 478	6 478	16 252	15 804	12 385
Roads Infrastructure		4 946	3 668	—	—	—	—	6 430	5 000	500
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		3 385	—	—	—	—	—	—	—	—
Water Supply Infrastructure		25 398	—	—	—	—	—	—	—	—
Sanitation Infrastructure		28 914	19 160	5 661	6 478	6 478	6 478	9 822	10 804	11 885
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Infrastructure</b>		<b>62 643</b>	<b>22 828</b>	<b>5 661</b>	<b>6 478</b>	<b>6 478</b>	<b>6 478</b>	<b>16 252</b>	<b>15 804</b>	<b>12 385</b>
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—
<b>Total Renewal of Existing Assets</b>	2	<b>4 809</b>	—	<b>14 910</b>	<b>38 645</b>	<b>2 610</b>	<b>2 610</b>	<b>35 712</b>	<b>22 200</b>	<b>30 710</b>
Roads Infrastructure		—	—	7 800	6 865	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	4 500	5 000	—	—	10 000	—	—
Water Supply Infrastructure		—	—	—	—	—	—	25 020	20 000	30 000
Sanitation Infrastructure		—	—	—	24 170	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Infrastructure</b>		<b>—</b>	<b>—</b>	<b>12 300</b>	<b>36 035</b>	<b>—</b>	<b>—</b>	<b>35 020</b>	<b>20 000</b>	<b>30 000</b>
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		4 809	—	2 610	2 610	2 610	2 610	552	800	500
<b>Community Assets</b>		<b>4 809</b>	<b>—</b>	<b>2 610</b>	<b>2 610</b>	<b>2 610</b>	<b>2 610</b>	<b>552</b>	<b>800</b>	<b>500</b>
<b>Intangible Assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	140	1 400	210
Machinery and Equipment		—	—	—	—	—	—	—	—	—
<b>Total Capital Expenditure</b>	4	<b>4 946</b>	<b>3 668</b>	<b>7 800</b>	<b>6 865</b>	<b>—</b>	<b>—</b>	<b>6 430</b>	<b>5 000</b>	<b>500</b>
Roads Infrastructure		4 946	3 668	7 800	6 865	—	—	6 430	5 000	500
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		3 385	—	4 500	5 000	—	—	10 000	—	—
Water Supply Infrastructure		25 398	—	—	—	—	—	25 020	20 000	30 000
Sanitation Infrastructure		28 914	19 160	5 661	30 648	6 478	6 478	9 822	10 804	11 885
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
<b>Infrastructure</b>		<b>62 643</b>	<b>22 828</b>	<b>17 961</b>	<b>42 513</b>	<b>6 478</b>	<b>6 478</b>	<b>51 272</b>	<b>35 804</b>	<b>42 385</b>
Community Facilities		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		4 809	—	2 610	2 610	2 610	2 610	552	800	500
<b>Community Assets</b>		<b>4 809</b>	<b>—</b>	<b>2 610</b>	<b>2 610</b>	<b>2 610</b>	<b>2 610</b>	<b>552</b>	<b>800</b>	<b>500</b>
<b>Biological or Cultivated Assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Servitudes		—	—	—	—	—	—	—	—	—
Licences and Rights		—	—	—	—	—	—	—	—	—
<b>Intangible Assets</b>		<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
Computer Equipment		—	—	—	—	—	—	—	—	—
Furniture and Office Equipment		—	—	—	—	—	—	140	1 400	210
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>67 452</b>	<b>22 828</b>	<b>20 571</b>	<b>45 123</b>	<b>9 088</b>	<b>9 088</b>	<b>51 964</b>	<b>38 004</b>	<b>43 095</b>

## 5. Explanatory notes to budget

Table A1 is a summary of the budget of Tswelopele Local Municipality that gives an overview of the of the budget, it includes, the following key aspects

**Financial Performance:** This is a summary of income statement of the Municipality

**Capital Expenditure and funding sources:** This gives a brief overview of the capital expenditure and its funding sources

**Financial Position:** This is the balance sheet of Tswelopele Local Municipality

**Cash Flow:** This gives a brief overview of the Cash flow of the Municipality

**Asset Management:** This is the overview of the total assets of the Municipality

**Free Services:** This section gives the total amount of free basic services as provided by the municipality.

This is the most important as it gives users of the budget a “snapshot” of what is going to follow in the next nine (9) main table

### Explanatory Notes to Table A2

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per functional classification.
2. Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4 as Table A4 exclude capital transfers

### Explanatory Note to Table A3

1. Table A3 is an overview of the budgeted financial performance in relation to the revenue and expenditure per municipal vote.
2. From the above it can be seen that all trading services are making surpluses, and this is attributable to the following
  - a. Council proposes a 1.88% on electricity tariffs
  - b. An increase of 6.36% on refuse, 6.36% on sewerage and 6.36% on water tariffs

- c. 6.36% Increase for Property rates
  - d. Cut on non-priority spending
3. Profits made on this services are used to subsidise non-trading services

#### **Explanatory note on table A4**

1. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the budgeted revenue of Tswelopele Local Municipality
2. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government.
3. Major component of expenditure relates to employee costs, which accounts for 40.5% of the total expenditure
4. Transfers recognised – capital is decreasing over the mid-term and this is due to the decrease in the population of the community of Tswelopele Local Municipality according to Census 2011 data.

#### **Explanatory note on Table A5**

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

#### **Explanatory Notes to Table A6**

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates



items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.

### **Explanation to Table A7**

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

### **Explanatory note to table A8**

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. Considering the requirements of section 18 of the MFMA, it can be concluded that the Final budget for 2017/18 MTREF is funded because Municipality anticipates making a profit over the MTREF.

### **Explanatory Note for Table A9**

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

### **Explanatory notes to Table A10**

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

## **PART 2**

### **1. Municipal budget process**

Municipal Financial Management Act (MFMA) mentions six (6) steps (i.e. Planning, Strategizing, Preparing, Tabling, Consulting and Finalising/ Adopting) that the municipality must follow in order to prepare the annual budget that is credible. The planning and strategizing processes started with the preparation of budget timelines as required by MFMA and IDP review process plan. Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the annual budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

Due to the size of the municipality, the functions of the Budget Steering Committee are performed by the Finance Committee and much still needs to be done to ensure that the committee is effective throughout the financial year and exercises oversight not only on the budget but the overall financial management at the municipality and advice / recommend to Council accordingly. Furthermore, there is a need for resuscitation of the MSA section 79 committee to assist Council in playing its oversight role on the administration matters of the municipality.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2016) a time schedule that sets out the process to revise the IDP and prepare the annual budget. The Mayor tabled the required IDP process plan and budget timeline schedule in line with the applicable legislation. The IDP process plan and budget timeline schedule were tabled to Council during August 2016

As per the budget timelines all the department heads were asked to give their inputs on the annual budget. They were given until the end of November 2016, in order to allow the Budget & Treasury Office to undertake the technical compilation of the annual budget. The Budget & Treasury Office of the municipality under the leadership of the Chief Financial Officer prepared the draft budget, which will be tabled to Council at the end of March 2017 as stipulated in the MFMA.

Council having approved the draft budget, the municipality must embark on the public participation process. Annual budget and IDP of the municipality will be placed at municipal offices and libraries and communities and relevant stakeholders were requested to provide inputs on the tabled budget. The Mayor, assisted by Councillors and Municipal

Officials will embark on the community consultations at various wards within the municipality.

The public participation processes is used as an arena for co-management in which the community and the municipality decide together where and how the resources will be allocated. Furthermore, it is the objective of the municipality to move away from informing the community about what it plans to do, but rather to allow the community to influence development and resource allocation.

## **2. Overview of the alignment of annual budget with integrated development plan**

The annual review of the Integrated Development Plan is a legislative requirement in terms of section 34 of the Municipal Systems Act. It stipulates that a Municipal Council must review its integrated plan annually in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its integrated development plan in accordance with a prescribed process.

The Annual Budget and the IDP are inextricably linked to one another, something that has been formalised through the promulgation of the Municipal Finance Management Act in 2004.

In compliance with the Municipal Structures Act and Municipal Finance Management Act the municipality's budget must be informed by and aligned to the IDP objectives. The budgetary allocations for both capital and operating expenditure need to be undertaken in a manner that will not only ensure that the IDP outcomes are achieved but also leads to the municipality's vision being realized. This ensures that the IDP directs the development and implementation of projects.

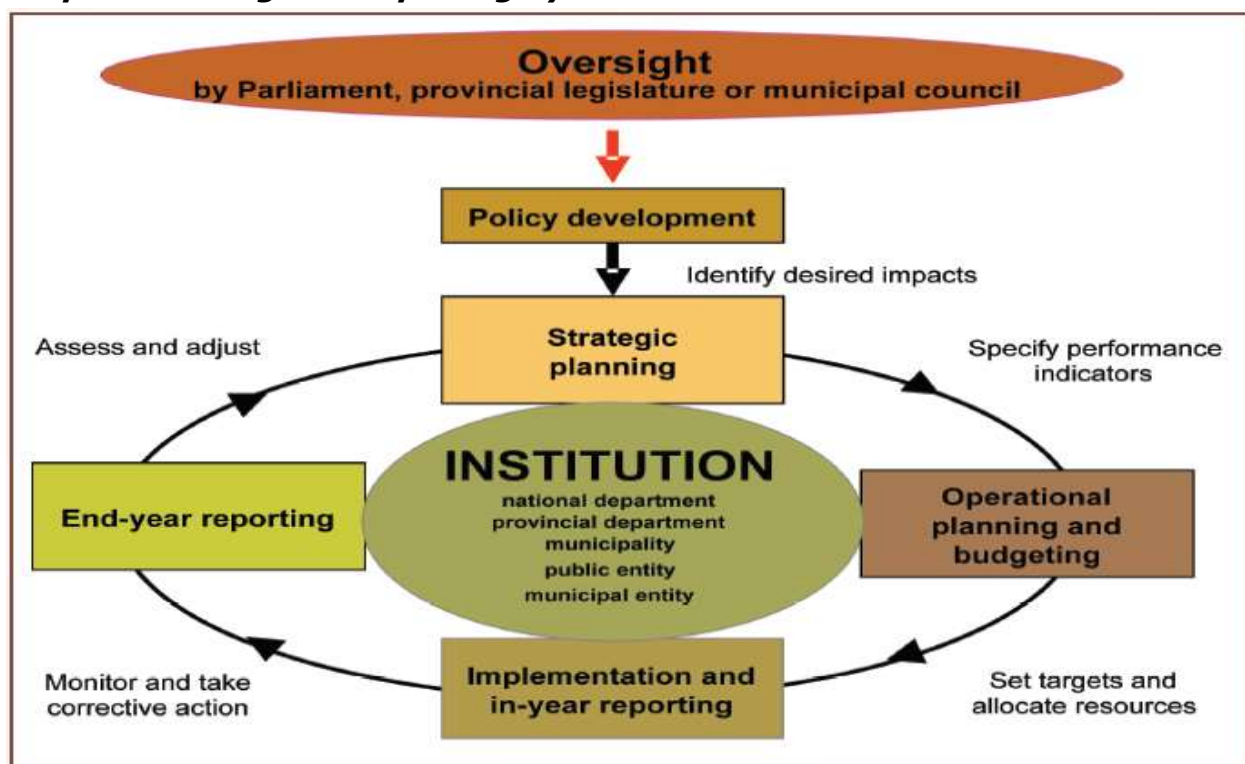
Over the years, Auditor General has been raising exceptions that the Integrated Development Plan and Annual Budget are not aligned to each other. Furthermore, the Key Performance Indicators were not measurable and with no target dates. The performance management system is also not effective at the municipality as there is no dedicated unit or official entrusted with performance management. This in essence affected the audit opinion of the Auditor General on the predetermined objectives (although this was not necessarily expressed / reported in the audit report).

For the 2017/18 financial year, quite substantial effort has been devoted towards ensuring that the Integrated Development Plan and Annual Budget are aligned as required by the MFMA. The process of reconciling financial plan to its Integrated Development Plan created a whole new method of budgeting at the municipality. Council will in the future ensure that priorities within the budget are focused towards its strategies and objectives.

### 3. Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the predetermined strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has reviewed and will operationalize its performance management framework. The following diagram further explains the process of planning, budgeting and reporting in Municipal environment:

**Graph - Planning and Reporting Cycle**



A concentrated effort was made during the IDP review to ensure that it contains measurable performance objectives. From the measurable performance objectives, key performance indicators will be deduced to be included in the service delivery and budget

implementation plan when it is submitted to the Mayor for approval (subsequent to the approval of the IDP and MTREF by Council).

In line with section 69(3) (a) of the Municipal Finance Management Act, which requires the Accounting Officer to submit a Service Delivery and Budget Implementation Plan (SDBIP) to the Mayor no later than 14 days after the approval of the budget and drafts of the performance agreement as required in terms of section 57 (1) (b) of the Municipal Systems Act, plans are in place to ensure compliance with this prescript.

The Service Delivery and Budget Implementation Plan will provide a vital link between the Mayor, Council (executive) and the Administration, and facilitates the process for holding management accountable for its performance. It is the intention of Management to properly formulate the SDBIP to ensure that appropriate information is circulated internally and externally for purposes of monitoring the execution of the budget, performance of senior management and achievement of the strategic objectives set by council. The table below shows the performance indicators of the Municipality.

### **3.1. Performance indicators and Benchmarking**

The following ratios are the analysis of performance of the Municipality for 2017/2018

- ***Current Ratio***

The current ratio measures the ability of the municipality to pay off its short term liability, the ratio should be 2:1, to assets, however, the ratio of Tswelopele Local Municipality is almost 1.4, and this is not a good sign and the municipality may in future struggle to settle its liability

- ***Gearing***

Gearing measures to what extend are the operation of the Municipality financed form Borrowings, and the gearing of the Municipality is zero (o), and this is a good sign, because it shows that the Municipality is not relying on borrowings

- ***Creditors Management***

The municipality anticipates that it will be in a position to pay off its 100% creditors by the due date; this is in terms of section 65 of the Municipal Finance Management Act

The anticipated performance of the municipality is on an acceptable level.

#### **4. Overview of budget related policies**

Tswelopele Budget process is guided and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to govern and guide process and inform the projections of the medium term. The following budget related policies:

##### **4.1. Review of credit control and debt collection policies**

The Municipality aims to increase the collection rate to 90% by the end of 2017/2018 Financial Year

Despite a credible policy that has been adopted by Municipal Council for the 2016/17 financial year, there has been a great challenge in terms of its effective implementation. Failure to adhere to the policy and ineffective procedures has led increase in debtors. Robust credit control will come handy for the municipality to collect the budgeted revenue and the current outstanding debtors.

One of the deliverables for the Chief Financial Officer is the development of a revenue enhancement strategy with view of increasing revenue collection. However, the culture of non-payment for services has inculcated into the community. As such political will, support and buy-in will be essential to change the mind-set of the communities.

Credit Control and debt collection policy for 2017/2018 financial year has been reviewed.

##### **4.2. Asset Management Policy**

The Municipality fully implemented generally recognised accounting principle (GRAP 17) and a policy on asset management was approved by council during 2016/2017 financial year.

The Asset Management policy is considered as a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance and is utilised as a guide to the selection and prioritisation of individual capital projects. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

#### **4.3. Supply Chain Management Policy**

The Supply Chain Management Policy was adopted by Council during 2007 and has been reviewed on an annual basis since then. The policy was further supplemented by the adoption of the Procurement Policy.

SCM Policy was reviewed for 2017/2018 financial year.

#### **4.4. Budget and Virement Policy**

A submission will be made to Council for approval of both the budget policy and virement policy distinct from each other. These policies are aimed at guiding the municipality in terms of compiling a credible and funded budget as required by the MFMA and also to guide the municipality in terms of shifting of funds during the financial year. In addition to these policies, the mid-year budget assessment is used to guide and inform the mid-year performance review and adjustment budget process.

The Municipality doesn't have an adjustment budget policy as the adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities.

#### **4.5. Investment Policy**

The cash management and investment policy was amended by Council for implementation during 2017/18 financial year. The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves and conditional grants that needs to be cash-backed. There are no significant changes effected to the policy.

#### **4.6. Tariff Policies**

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration that all proposed tariffs reflect the cost of providing such services. Over the years, the increase in tariffs was not always commensurate with the inflation rate. There were financial years where certain tariffs were not increased at all.

This is currently having negative impact on the budget as the current tariffs are not cost-reflective. The need has arisen to increase the tariff with rate higher than the inflation to catch up with the years where increases were not implemented.

Tariff policy for 2017/2018 financial year has been reviewed.

#### **4.7. Property Rates Policy**

Tswelopele Local Municipality's property rates policy provides a framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery, the policy is directly informed by section 229 of the Constitution of the Republic of South Africa and the Municipal Property Rates Act, act 6 of 2004.

The property rates policy for 2017/2018 financial year has been reviewed in line with the amendments to Municipal Property rates act.

#### **4.8. Indigent Policy**

The aim of the policy is to guide the municipality on the process of how to identify and register the indigent households in the Municipality. The indigent support policy has been reviewed for 2017/18 financial year and this policy prescribes the threshold for indigent consumers as well as the free basic service component. The municipality has been experiencing problems where indigent consumers have been utilising services above the threshold thereby being unable to pay for the services, especially on water. There are no major changes to the policy other than the move to say, that only indigent household be provided with free basic electricity. There is a need for the development of free basic services policy and possible promulgation of the by-law. The policy is currently being reviewed.

#### **4.9. Bad debt write off policy**

The policy guides how and when the municipality should write off its debtors, the current debtor's book is over R58.4 million, and it is in the light of the above that the policy was reviewed.

#### **4.10. Related Policies**

Municipality has also reviewed the following policies which have direct impact on the Annual Budget of the Municipality:

- Customer Care Policy



- Deposit Policy
- Petty Cash Policy
- MFMA delegations Policy

Soft copies of the policies may be downloaded from Tswelopele local Municipality website:

[www.tswelopele.gov.za](http://www.tswelopele.gov.za)

## **5. Overview of budget assumptions**

The budget was prepared on the incremental budgeting process with the assumption that goods and services as previously budgeted will increase by a certain percentage which is more than the current CPI and zero based budgeting mainly on Petrol. The following tariffs were increased; Sewerage 6.36%, Refuse 6.36%, water 6.36%, Electricity 1.88% and property rates 6.36%. Salaries are budgeted for an increase of 7.36%, this is informed by South African Local Bargaining Council collective agreement on salaries, the agreement was concluded in 2016, and it is effective until 2019. National Treasury MFMA circulars were used for other assumptions of the budget and the following are some of the assumptions made:

1. Economic climate and poverty levels within the municipality will remain the same / constant for major part of the financial year given the limited economic activities with the vicinity;
2. Cash flow projections will be strictly maintained to ensure the municipality's ability to meet its financial obligations;
3. No allocations as per the 2017 annual Division of Revenue Act will be withheld / offset by the National Treasury or paid back to the National Revenue Fund due to non-spending/non-compliance to conditions of the grants;
4. Operational costs will be maintained at current levels or reduced as cost containment measures and where there is material decrease in revenue collection rate, expenditure will have to be reduced at the same proportion;
5. Filling of vacant posts will be prioritised taking into account the cash flow projections of the municipality.

## **6. Overview of the funding of the budget**

MFMA section 18 states that the expenditure of the budget may only be funded from:

- Realistically anticipated revenue to be collected
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes
- Borrowed funds, but only for capital budget referred to in section 17 (2).

Tswelopele local municipality operating budget totals R 143 million and is funded from:

- Grants
- Service Charges
- Other revenue

The capital budget of the municipal totals R 51.7 million, and is funded from:

- Municipal Infrastructure Grant
- Regional Bulk Infrastructure Grant
- Electricity demand grant

## **7. Expenditure on Allocations and Grant Programmes**

Total Grants Allocated to Tswelopele Local Municipality are disclosed on table SA18

- **Financial Management Grant**

Total allocation to Tswelopele Local Municipality is R 1 900 000, the condition of the grant is that the municipality must appoint five (5) financial interns, the municipality has appointed Six (6) interns and the stipends will be R 720 000, the grant is used for training of the municipal budget and treasury office officials, the grant will also be used to fund Standard chart of account (SCOA) Project.

- **Municipal infrastructure grant**

The total allocation is R 16 704 000 and this amount will be spent on the following projects:

- Upgrading of water treatment plan – Tikwana
- Construction of a 2km paved road and stormwater
- Upgrading of Sportsfields – Tikwana
- Upgrading of Sportsfields – Hoopstad
- Construction of Toilet Structures & Sewer Reticulation and Connections - Tikwana

- **Expanded Public Works Grant**

As per the division of Revenue Act, the Municipality will receive R 1 000 000 for EPWP projects

- **Regional Bulk Infrastructure Grant**

A total of R 25 000 000 has been allocated for rehabilitation of waste treatment plant in both Hoopstad and Bultfontein.

- **Electricity demand Grant**

A total of R 10 million has been allocated to Tswelopele for Electricity network upgrades.

## **8. Allocations made by the municipality**

Tswelopele Local Municipality uses equitable share to subsidise indigent households, the following table depicts this situation:

FS183 Tswelopele - Table A10 Basic service delivery measurement										
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Households receiving Free Basic Service</b>	<b>7</b>									
Water (6 kilolitres per household per month)		11 021	11 500	11 500	11 992	11 992	11 992	11 992	11 992	11 992
Sanitation (free minimum level service)		2 900	3 215	3 900	4 980	4 980	4 980	5 500	5 500	5 500
Electricity/other energy (50kwh per household per month)		11 021	11 500	11 500	4 980	4 980	4 980	5 500	5 500	5 500
Refuse (removed at least once a week)		2 900	3 215	3 900	4 980	4 980	4 980	5 500	5 500	5 500
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	<b>8</b>									
Water (6 kilolitres per indigent household per month)		2 777	2 944	2 805	3 086	3 394	3 734	3 958	4 195	4 447
Sanitation (free sanitation service to indigent households)		1 390	1 695	2 261	3 044	3 044	3 044	3 564	3 920	4 312
Electricity/other energy (50kwh per indigent household per month)		5 248	6 035	6 518	3 705	3 705	3 705	5 131	5 645	–
Refuse (removed once a week for indigent households)		925	1 128	1 505	2 116	2 116	2 116	2 477	2 724	2 997
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		–	–	–	–	–	–	–	–	–
<b>Total cost of FBS provided</b>		<b>10 339</b>	<b>11 801</b>	<b>13 088</b>	<b>11 950</b>	<b>12 259</b>	<b>12 598</b>	<b>15 129</b>	<b>16 484</b>	<b>11 756</b>

Every household receives 6 kl of water and indigent households receive 50 kwh of electricity, and the households that are 100% indigent also receive free sanitation and free removal of refuse.

## **9. Councillor and board members allowance and employee benefits**

The actual increase will be determined when the Government Gazette on the Upper Limits of Councillors is issued and the necessary processes as per the gazette will be followed prior to implementation.

The Municipal System Act requires the Municipal Manager to develop a staff establishment for the municipality within a policy framework determined by the municipal council and subject to any applicable legislation. The Municipal Manager must submit the staff establishment to Council for consideration and approval. The Municipal System Act further requires the Municipal Manager to provide a job description for each post on the staff establishment and to attach to those posts the remuneration and other conditions of service as may be determined in accordance with any applicable labour legislation.

The increase on employee benefit was according to the South African Local Bargaining Council collective agreement.

In terms of the collective agreement, the municipality must fill all critical positions.

## **10. Contracts having future budgetary implications**

In terms of regulation to the Municipal Finance Management Act, long term contracts are contracts that are more than 3 years and as such, the municipality do not have such contracts and further does not intend to enter into contracts that have future budgetary implications. In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Budget and Treasury Office.

## **11. Capital Expenditure Details**

The total allocation for the 2017/18 financial year is R 51 700 000 and this amount will be spent on the following major projects:

- Construction of sewerage network: Tikwana
- Upgrading of Sportsfields: Tikwana
- Upgrading of Sportsfields: Hoopstad
- Upgrading of Roads
- Upgrading of Water reticulation
- Upgrading of Electricity reticulation

- Construction of Toilet Structures & Sewer Reticulation and Connections – Tikwana

## **12. Legislation Compliance**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

### **1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis.

### **2. Internship programme**

Tswelopele Local Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

### **5. Service Delivery and Implementation Plan**

The detail SDBIP document is on a draft stage, the Draft SDBIP was tabled to council on the 30<sup>th</sup> March 2017

### **6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

### **7. Integrated Development Plan**

The IDP of the Municipality were tabled on the 30th March 2017 together with the budget of the municipality

### **8. Tabling of the annual budget**

The Annual budget of the Municipality was tabled on the 30th March 2017.

### **9. Policies and bylaws**

The municipality has compiled the various policies as required by various legislations as well as the Municipal Budget and Reporting regulations. The challenge has been on implementation and adherence to such policies subsequent to their approval by Council. Bylaws are yet to be promulgated, currently at draft / compilation stage.

### 13. Tariff List

Vote Number	Details	2014/2015	2015/2016 (8%)	2016/2017 (8%)	2017/2018 (6,36%)
<b><u>ASSESSMENT RATES</u></b>	<b>Residential Properties</b>	0.00582	0.0062856	0.006788448	0.007220193
<b>[VAT at zero rate]</b>	<b>Business/ Industrial/ Commercial</b>	0.00759	0.0081972	0.008852976	0.009416025
	<b>Agriculture</b>	0.000678	0.00073332	0.000791986	0.000842356
	<b>State Owned</b>	0.01518	0.0163944	0.017705952	0.018832051
	<b>Public Service Infrastructure</b>	0.00155	0.0015714	0.001697112	0.001805048
	<b>Newly rateable State Owned</b>	0.01518	0.0163944	0.017705952	0.018832051
Vote Number	Details	<b>2014/2015</b>	<b>2015/2016 (8%)</b>	<b>2015/2016 (2%)</b>	<b>2017/2018 (6,36%)</b>
	<b>Agriculture</b>	0.000678	0.00073332	0.000734787	0.000781519
The last instalment to be paid on the last day of June every year.					
<b><u>GENERAL EXPENSES OF COUNCIL</u></b>		<b>2014/2015</b>	<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>



0200 / 1727 / 0000	<u>Assessment Certificate</u>	<b>R 30-00</b> / certificate VAT at zero rate	<b>R 30-00</b> / certificate VAT at zero rate	<b>R 30-00</b> / certificate VAT at zero rate	<b>R 32-00</b> / certificate VAT at zero rate
0200 / 1727 / 0000	<u>Clearance Certificate</u>	<b>R 30-00</b> / certificate VAT at zero rate	<b>R 67-70</b> / certificate VAT at zero rate	<b>R 67-70</b> / certificate VAT at zero rate	<b>R 72-01</b> / certificate VAT at zero rate
0400 / 1705 / 0000	<u>Building Clause</u> <u>[Certificate]</u>	<b>R 5-.40</b> / certificate plus VAT	<b>R 69-40</b> / certificate plus VAT	<b>R 100.00</b> / certificate plus VAT	<b>R 106.40</b> / certificate plus VAT
0400 / 1705 / 0000	<u>Zoning Certificate</u>	<b>R 59-40</b> / certificate plus VAT	<b>R 69-40</b> / certificate plus VAT	<b>R 69-40</b> / certificate plus VAT	<b>R 73-81</b> / certificate plus VAT
0220 / 1721 / 0000	<u>Objection Fees</u> <u>[Valuation]</u>	<b>R 100-00</b> / objection VAT at zero rate	<b>R 100-00</b> / objection VAT at zero rate	<b>R 100-00</b> / objection VAT at zero rate	<b>R 106-40</b> / objection VAT at zero rate
0400 / 1705 / 0000	<u>Building Plans -</u> New Buildings (Residential)	<b>R 132-00</b> / plan plus VAT	<b>R 180-00</b> / plan plus VAT	<b>R 200-00</b> / plan plus VAT	<b>R 212-72</b> / plan plus VAT

	Extensions	<b>R 92- 40</b> / plan plus VAT	<b>R 110- 40</b> / plan plus VAT	<b>R 150- 00</b> / plan plus VAT	<b>R 159- 54</b> / plan plus VAT
	New Buildings (Business)			<b>R 319-08</b> / plan plus VAT	<b>R 319-08</b> / plan plus VAT
0200 / 4511 / 0000	<u>Faxes</u>				
	Sending [National]	<b>R 5-00</b> / page plus VAT	<b>R 5-00</b> / page plus VAT	<b>R 5-00</b> / page plus VAT	<b>R 5-32</b> / page plus VAT
	Receiving	<b>R 3-00</b> / page plus VAT	<b>R 3-00</b> / page plus VAT	<b>R 3-00</b> / page plus VAT	<b>R 3-20</b> / page plus VAT
	Sending [International]	<b>R 15-00</b> / page plus VAT	<b>R 15-00</b> / page plus VAT	<b>R 15-00</b> / page plus VAT	<b>R 15-95</b> / page plus VAT
0410 / 1725 / 0000	<u>Photocopies (Colour at double tariff)</u>				
	A 3	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT
	A 4	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT
	ID Documents	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT	<b>R 1-00</b> / page plus VAT
	B 4	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT	<b>R 2-00</b> / page plus VAT

	School Projects	<b>100% of applicable tariff</b> plus VAT	<b>100% of applicable tariff</b> plus VAT	<b>100% of applicable tariff</b> plus VAT	
0101 / 1741 / 0000	<u>Poster Deposit</u>				
	Poster deposit	<b>R 198.00</b> / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]	<b>R 198.00</b> / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]	<b>R 198.00</b> / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]	<b>R 210.60</b> / event (maximum 100) [Deposit will be forfeited if poster/s is/are not removed within 7 days after date of advertised event.]
	2.9.2 Poster Fee	<b>R 396-00</b> plus VAT per 100 / event	<b>R 420-00</b> plus VAT per 100 / event	<b>R 420-00</b> plus VAT per 100 / event	<b>R 446-71</b> plus VAT per 100 / event
	2.9.3 Billboards	<b>R 544-50</b> plus VAT (maximum 3)	<b>R 620-00</b> plus VAT (maximum 3)	<b>R 620-00</b> plus VAT (maximum 3)	<b>R 660-00</b> plus VAT (maximum 3)

	2.9.4 Temporary Advertising Boards	<b>R 13-20</b> plus VAT /board / month (maximum 20)	<b>R 20-00</b> plus VAT /board / month (maximum 20)	<b>R 20-00</b> plus VAT /board / month (maximum 20)	<b>R 21-30</b> plus VAT /board / month (maximum 20)
0400 / 1737 / 0000	<u>Town Maps</u>				
	A <sub>0</sub> [Large]	<b>R 264-00</b> plus VAT	<b>R 264-00</b> plus VAT	<b>R 300-00</b> plus VAT	<b>R 319-08</b> plus VAT
	A <sub>1</sub> [Small]	<b>R 165-00</b> plus VAT	<b>R 165-00</b> plus VAT	<b>R 180-00</b> plus VAT	<b>R 191-45</b> plus VAT
6101 / 6101 / 6101	<u>Business Erven</u>				
	Hoopstad & Bultfontein	<b>Auction Price</b> plus VAT/ Council Resolution	<b>Auction Price</b> plus VAT/ Council Resolution	<b>Auction Price</b> plus VAT/ Council Resolution	<b>Auction Price</b> plus VAT/ Council Resolution
	Tikwana & Phahameng	<b>R 4-00 / m<sup>2</sup> + VAT / erf</b>	<b>R 4-00 / m<sup>2</sup> + VAT / erf</b>	<b>R 4-00 / m<sup>2</sup> + VAT / erf</b>	<b>R 4-00 / m<sup>2</sup> + VAT / erf</b>
6101 / 6101 / 6101	<u>Church Erven</u> Phahameng & Tikwana	<b>R 3-00 - m<sup>2</sup> + VAT</b>	<b>R 3-00 - m<sup>2</sup> + VAT</b>	<b>R 3-00 - m<sup>2</sup> + VAT</b>	<b>R 3-00 - m<sup>2</sup> + VAT</b>
	<b>NB: Once-off payment (ECM25-16/02/05)</b>	[max R 1 800-00 + VAT]	[max R 1 800-00 + VAT]	[max R 1 800-00 + VAT]	[max R 1 800-00 + VAT]

6100 / 6101 / 6101	<u>Residential Erven</u>				
	Bultfontein	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>
	Hoopstad	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>	<b>Tender Price or Auction</b>
	Phahameng & Tikwana	<b>R 1 000-00 VAT inclusive /site</b>	<b>R 1 000-00 VAT inclusive /site</b>	<b>R 1 000-00 VAT inclusive /site</b>	<b>R 1 064-00 VAT inclusive /site</b>
0420 / 1741 / 0000	Transfer fee (Informal)	<b>R 50-00 + VAT / site</b>	<b>R 50-00 + VAT / site</b>	<b>R 50-00 + VAT / site</b>	<b>R 53-18 + VAT / site</b>
	RDP Houses – Prov. Government	<b>R 1 500-00 VAT inclusive / site</b>	<b>R 1 500-00 VAT inclusive / site</b>	<b>R 1 500-00 VAT inclusive / site</b>	<b>R 1 595-40 VAT inclusive / site</b>
0101 / 1741 / 0000	<u>Rent of Loud Hailer</u>	<b>R 300-00 + VAT / hour or part thereof</b>	<b>R 300-00 + VAT / hour or part thereof</b>	<b>R 300-00 + VAT / hour or part thereof</b>	<b>R 319-08 + VAT / hour or part thereof</b>
	-				
0200 / 4409 / 0000	<u>Administration [Cheques]</u>				
	As per Bank statement with minimum R 80-00	<b>R 80-00 / cheque</b>	<b>R 80-00 / cheque</b>	<b>R 80-00 / cheque</b>	<b>R 85-00 / cheque</b>

0101 / 1741 / 0000	Levy of containers [+ 10% escalation price]	<b>R 380-00 + VAT / container</b>	<b>R 380-00 + VAT / container</b>	<b>R 380-00 + VAT / container</b>	<b>R 404-17 + VAT / container</b>
0101 / 1741 / 0000	<u>*Request Fees</u>				
	As meant in section 22(1) of the Information Act)				
		<b>R 35-00 + VAT</b>	<b>R 35-00 + VAT</b>	<b>R 35-00 + VAT</b>	<b>R 37-20 + VAT</b>
0101 / 1741 / 0000	<u>*Reproduction Fees</u>				
	<b><u>For records meant in section 15 of the Information Act</u></b>				
	A4 photocopy or part thereof	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>
	Printed copy A4 or part thereof held on computer or in electronic or machine readable form	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>
	<b><u>A copy on a computer-readable form on :</u></b>				
	Stiffy Disc	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>
	Compact Disc	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>

	<b><u>A transcription of visual images on:</u></b>				
	A4 page or part thereof	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>
	A copy of visual images	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>
	<b><u>For a transcription of an audio record:</u></b>				
	A4 page or part thereof	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>
	for a copy of an audio record	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>
0101 / 1741 / 0000	<u>*Access Fees</u>				
	<b><u>For records meant in section 22 of the Information Act</u></b>				
	Photocopy of A4 page or part thereof	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>	<b>R 0-60 + VAT</b>
	Printed copy A4 or part thereof held on computer or in electronic or machine readable form	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>	<b>R 0-40 + VAT</b>
	<b><u>A copy in a computer readable form on:</u></b>				

	Stiffy Disc	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>	<b>R 5-00 + VAT</b>
	Compact Disc	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>	<b>R 40-00 + VAT</b>
	<b><u>A transcription of visual images for an:</u></b>				
	A4 page or part thereof	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>	<b>R 22-00 + VAT</b>
	A copy of visual images	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>	<b>R 60-00 + VAT</b>
	<b><u>A transcription of an audio record:</u></b>				
	A4 page or part thereof	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>	<b>R 12-00 + VAT</b>
	A copy of an audio record	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>	<b>R 17-00 + VAT</b>
0101 / 1741 / 0000	<b><u>*Search Fees</u></b>				
	As meant in section 22(2) of the Information Act				
	To search for the record, for each hour or part of an hour	<b>R 15-00 + VAT</b>	<b>R 15-00 + VAT</b>	<b>R 15-00 + VAT</b>	<b>R 15-00 + VAT</b>
0101 / 1741 / 0000	<b><u>*Deposit</u></b>				



	A deposit is required if it is expected that the search will exceed six hours. One-third of the access fee, calculated in accordance with 2.21, is payable by the requester as a deposit.				
0101 / 1741 / 0000	* <u>Postage</u>				
	Postage is payable by the requester when a copy of the record must be posted to the requester.				
0101 / 1741 / 0000	* <u>Appeal Fees</u>				
	Appeal fees of <b>R 50-00 + VAT</b> is payable when an internal appeal is lodged.				
<b><u>BUSINESS LICENCES</u></b>					
0400 / 1401 / 0000	<u>Hawkers' Licences</u>				

	Residents	<b>R 100-00 / annum</b>	<b>R 100-00 / annum</b>	<b>R 100-00 / annum</b>	<b>R 106-40 / annum</b>
	Non-Residents	<b>R 200-00 / day</b>	<b>R 200-00 / day</b>	<b>R 200-00 / day</b>	<b>R 212-80 / day</b>
0400 / 1401 / 0000	Certificate of acceptability	First Certificate free of charge thereafter <b>R 100-00 / certificate</b>	First Certificate free of charge thereafter <b>R 100-00 / certificate</b>	First Certificate free of charge thereafter <b>R 100-00 / certificate</b>	First Certificate free of charge thereafter <b>R 106-40 / certificate</b>
0400 / 1401 / 0000	Business Licences	<b>R 100-00</b>	<b>R 500-00</b>	<b>R 500-00</b>	<b>R 531-80</b>
0400 / 1401 / 0000	Duplicate Licences [Business / Hawkers / Tuck / Spas a shops ]	<b>R 150-00</b>	<b>R 150-00</b>	<b>R 150-00</b>	<b>R 159-54</b>
<b><u>PUBLIC WORKS</u></b>					
0540 / 1741 / 0000	<u>Entrance Ways</u>				
	Repair of Entrance Ways	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>
	New Entrance Ways	<b>Cost of material + VAT &amp; labour +</b>	<b>Cost of material + VAT &amp; labour +</b>	<b>Cost of material + VAT &amp; labour</b>	<b>Cost of material + VAT &amp; labour</b>

		<b>20% admin + VAT</b>	<b>20% admin + VAT</b>	<b>+ 20% admin + VAT</b>	<b>+ 20% admin + VAT</b>
0540 / 1733 / 0000	<u>Provision of Gravel</u> [ If available]				
	<u>Residents</u>				
	Delivered by Municipality with a minimum of 6 m <sup>3</sup>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 74-45 + VAT / m<sup>3</sup></b>
	Loaded by Buyer	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 63-810 + VAT / m<sup>3</sup></b>
	<u>Contractors</u>				
	Delivered by Municipality	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 85-08 + VAT / m<sup>3</sup></b>
	Loaded by Buyer	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 74-45 + VAT / m<sup>3</sup></b>
0540 / 1733 / 0000	<u>Provisioning of Garden Soil</u> [If available]				
	<u>Residents</u>				
	Delivered by Municipality	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 74-45 + VAT / m<sup>3</sup></b>
	Loaded by Buyer	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 60-00 + VAT / m<sup>3</sup></b>	<b>R 63-810 + VAT / m<sup>3</sup></b>
	<u>Contractors</u>				

	Delivered by Municipality	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 80-00 + VAT / m<sup>3</sup></b>	<b>R 85-08 + VAT / m<sup>3</sup></b>
	Loaded by Buyer	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 70-00 + VAT / m<sup>3</sup></b>	<b>R 74-45 + VAT / m<sup>3</sup></b>
0540 / 0717 / 0000	<u>Renting Out: Implements &amp; Equipment</u>				
	Tractor & Trailer	<b>R 200-00 + VAT / hour</b>	<b>R 200-00 + VAT / hour</b>	<b>R 200-00 + VAT / hour</b>	<b>R 212-80 + VAT / hour</b>
	Tractor	<b>R 150-00 + VAT / hour</b>	<b>R 150-00 + VAT / hour</b>	<b>R 150-00 + VAT / hour</b>	<b>R 159-54 + VAT / hour</b>
	Grader	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 531-80 + VAT / hour</b>
	Front-End Loader	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 531-80 + VAT / hour</b>
	Concrete Mixer	<b>R 100-00 + VAT / hour</b> [or part thereof]	<b>R 100-00 + VAT / hour</b> [or part thereof]	<b>R 100-00 + VAT / hour</b> [or part thereof]	<b>R 106-36 + VAT / hour</b> [or part thereof]
	Tractor & Slasher [Bossiekapper]	<b>R 300-00 + VAT / hour</b>	<b>R 300-00 + VAT / hour</b>	<b>R 300-00 + VAT / hour</b>	<b>R 319-08 + VAT / hour</b>

	Truck	<b>R 300-00 + VAT / hour</b>	<b>R 300-00 + VAT / hour</b>	<b>R 300-00 + VAT / hour</b>	<b>R 319-08 + VAT / hour</b>
	Back-Actor	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 500-00 + VAT / hour</b>	<b>R 531-80 + VAT / hour</b>
	Water Tanker	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 106-36 + VAT / hour</b> [or part thereof]
	Bo-Mac [Roller]	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 106-36 + VAT / hour</b> [or part thereof]
	Kudu	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 106-36 + VAT / hour</b> [or part thereof]
	Bush cutter [Lyn snyder]	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 100-00 + VAT / hour</b>	<b>R 106-36 + VAT / hour</b> [or part thereof]
<b><u>CEMETERIES</u></b>					
0430 / 1713 / 0000	<u>Grave Plots: Bultfontein &amp; Hoopstad</u>				
	Not Masoned [Residents]	<b>R 600-00 + VAT / plot</b>	<b>R 800-00 + VAT / plot</b>	<b>R 900-00 + VAT / plot</b>	<b>R 957-24 + VAT / plot</b>
	Not Masoned [Non-Residents]	<b>R 800-00 + VAT / plot</b>	<b>R 1000-00 + VAT / plot</b>	<b>R 1100-00 + VAT / plot</b>	<b>R 1170-00 + VAT / plot</b>

0430 / 1713 / 0000	<u>Grave Plots: Phahameng &amp; Tikwana</u>				
	Not Masoned [Residents]	<b>R 300-00 + VAT / plot</b>	<b>R 450-00 + VAT / plot</b>	<b>R 500-00 + VAT / plot</b>	<b>R 531-80 + VAT / plot</b>
	Not Masoned [Non- Residents]	<b>R 500-00 + VAT / plot</b>	<b>R 600-00 + VAT / plot</b>	<b>R 700-00 + VAT / plot</b>	<b>R 744-52+ VAT / plot</b>
	Not Masoned [Residents]	<b>R 200-00 + VAT / plot [Grave to be dug by family themselves]</b>	<b>R 400-00 + VAT / plot [Grave to be dug by family themselves]</b>	<b>R 500-00 + VAT / plot [Grave to be dug by family themselves]</b>	<b>R 531-80 + VAT / plot [Grave to be dug by family themselves]</b>
0430 / 1713 / 0000	<u>Grave Plots: Children / Still Born Babies</u>				
	6.3.1 [Grave dug by family themselves]	<b>R 100-00 + VAT / plot</b>	<b>R 100-00 + VAT / plot</b>	<b>R 150-00 + VAT / plot</b>	<b>R 159-54 + VAT / plot</b>
	6.3.2 [Grave dug by municipality]	<b>R 350-00 + VAT / plot</b>	<b>R 350-00 + VAT / plot</b>	<b>R 400-00 + VAT / plot</b>	<b>R 425-44 + VAT / plot</b>
0430 / 1713 / 0000	<u>Pauper Graves</u>	<b>Grave FREE OF CHARGE</b>	<b>Grave FREE OF CHARGE</b>	<b>Grave FREE OF CHARGE</b>	<b>Grave FREE OF CHARGE</b>
0430 / 1713 / 0000	<u>Double Burials in Single Grave</u>				

	<u>Bultfontein &amp; Hoopstad</u>				
	Residents	<b>R 900-00 + VAT</b>	<b>R 2000-00 + VAT</b>	<b>R 2100-00 + VAT</b>	<b>R 2233-56 + VAT</b>
	Non-Residents	<b>R 1000-00 + VAT</b>	<b>R 3000-00 + VAT</b>	<b>R 3100-00 + VAT</b>	<b>R 3297-16 + VAT</b>
	<u>Phahameng &amp; Tikwana</u>				
	Residents	<b>R 500-00 + VAT</b>	<b>R 500-00 + VAT</b>	<b>R 600-00 + VAT</b>	<b>R 638-16 + VAT</b>
	Non-Residents	<b>R 800-00 + VAT</b>	<b>R 800-00 + VAT</b>	<b>R 900-00 + VAT</b>	<b>R 957-24 + VAT</b>
	<b><u>WATER 6% increase</u></b>				
0560 / 0433 / 0000	<u>Domestic &amp; Churches</u>				
	Metered Tariff	<b>R 4-07/ kℓ + VAT</b>	<b>R 4-56/ kℓ + VAT</b>	<b>R 4-85/ kℓ + VAT</b>	<b>R 5-16/ kℓ + VAT</b>
	Levy	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	
	Unmetered Minimum	<b>R 24-75 + VAT / month</b>	<b>R 27-72 + VAT / month</b>	<b>R 29-38 + VAT / month</b>	<b>R 31-25 + VAT / month</b>
0560 / 0433 / 0000	<u>Businesses / Hotels / Hospitals / Prison / Schools / Government Bodies / Hostels</u>				
	Metered Tariff	<b>R 4-07 / kℓ + VAT</b>	<b>R 4-56 / kℓ + VAT</b>	<b>R 4-83 / kℓ + VAT</b>	<b>R 5-14/ kℓ + VAT</b>
	Levy	<b>R 86-63 + VAT / month</b>	<b>R 97-03 + VAT / month</b>	<b>R 102-85 + VAT / month</b>	<b>R 109-39 + VAT / month</b>

0560 / 0433 / 0000	<u>Levy: Schools Without Water Meters</u>				
	[Phahameng / Tikwana]	<b>R 2 594-13 + VAT</b>	<b>R 2905-43 + VAT</b>	<b>R 3079-76 + VAT</b>	<b>R 3275-63 + VAT</b>
0560 / 0433 / 0000	<u>Departmental Levy</u>	<b>R 1-43 / kℓ</b>	<b>R 1-60 / kℓ</b>	<b>R 1-70 / kℓ</b>	<b>R 1-81 / kℓ</b>
0560 / 0433 / 0000	<u>Sport Bodies / Old Age Homes</u>	<b>R 3-19 / kℓ + VAT</b>	<b>R 3-57 / kℓ + VAT</b>	<b>R 3-78 / kℓ + VAT</b>	<b>R4-02 / kℓ + VAT</b>
0560 / 0433 / 0000	<u>Vacant Erven Levy (Sec. 145(3)(ii) Ord. 8/62)</u>	<b>R 17-99 + VAT</b>	<b>R 20-15 + VAT</b>	<b>R 21-36 + VAT</b>	<b>R 22-72 + VAT</b>
0560 / 0433 / 0000	<u>Old Luzern Camp [Bultfontein]</u>	<b>R 3-19 / kℓ + VAT</b>	<b>R 3-57 / kℓ + VAT</b>	<b>R 3-78 / kℓ + VAT</b>	<b>R4-02 / kℓ + VAT</b>
0560 / 1729 / 0000	<u>Reconnection fees</u>	<b>R 132-00 + VAT</b>	<b>R 147-00 + VAT</b>	<b>R 155-82 + VAT</b>	<b>R 165-73 + VAT</b>
	<u>Consumers' Deposits</u>				
7201 / 7202 / 7201	Domestic	<b>R 450-45</b>	<b>R 504-50</b>	<b>R 534-77</b>	<b>R 568-79</b>
	Flats	-	-	-	
7201 / 7202 / 7202	Businesses	<b>R 600.60</b>	<b>R 672-67</b>	<b>R 713.03</b>	<b>R 758.38</b>
	Café's	<b>R 783.09</b>	<b>R 877-06</b>	<b>R 929.68</b>	<b>R 988.81</b>
	<u>Water Connections</u>	<b>Cost of material + VAT and labour + 20% +</b>	<b>Cost of material + VAT and labour + 20% +</b>	<b>Cost of material + VAT and labour +</b>	<b>Cost of material + VAT and labour + 20%</b>



		VAT Admin fee	VAT Admin fee	20% + VAT Admin fee	+ VAT Admin fee
7330 / 7334 / 7301	-				
7330 / 7334 / 7301					
0560 / 1741 / 0000	<u>Testing of Water Meters</u>	<b>R 300.3 + VAT / meter / test</b>	<b>R 336.34 + VAT / meter / test</b>	<b>R 356.52 + VAT / meter / test</b>	<b>R 379.20 + VAT / meter / test</b>
	-				
	-				
	-				
<b>ELECTRICITY TARIFF PROSOSAL 2017/2018</b>	-				
	-				
	-				
<b>Vote Number</b>	<b><u>Details</u></b>			<b>2016/2017 Approved Tariffs</b>	<b>2017/2018 Proposed Tariffs</b>
	-				
ELECTRICITY	-				
	-				<b>Weighted average increase of</b>
0550 / 0413 / 0000	<u>DOMESTIC</u>				<b>Increase of 1.88%</b>
	<u>Levy</u>			<b>Nil</b>	

	-				
	<u>Metered Consumption</u>				
	-				
	<u>Inclining Block Tariff</u>				
	<u>0 -50</u>			<b>R 0-84 / kwh + vat</b>	<b>R 0-8558 / kwh + vat</b>
	<u>51 - 350</u>			<b>R 1.08 / Kwh + vat</b>	<b>R 1.1003 / Kwh + vat</b>
	<u>351 -600</u>			<b>R 1.52 / kwh + vat</b>	<b>R 1.5486 / kwh + vat</b>
	<u>600 and above</u>			<b>R 1.79 /kwh + vat</b>	<b>R 1.8237 /kwh + vat</b>
	-				
	-				
	<u>BUSINESSES</u>				
	-				
0550 / 0413 / 0000	<u>Businesses / Government / Schools [Consumption under 60 kVA]</u>				
	<u>Levy</u>			<b>R 306.977 + vat/ month</b>	<b>R 312.75 + Vat</b>
	<u>kWh Consumption</u>			<b>R 1.3368 / kwh + vat</b>	<b>R 1.3619 / Kwh +Vat</b>
	<u>kVA Levy</u>			<b>R 180-98 / kVA + VAT</b>	<b>R 184.38/ KVA + VAT</b>
	-				

	<u>BULK CONSUMERS / INDUSTRIAL (60 KVA and ABOVE)</u>				
	-				
	-				
0550 / 0413 / 0000	<u>Bulk Consumption</u>				
	<u>Levy</u>			<b>R 788.06 + VAT / month</b>	<b>R 1 200 + Vat/ Month</b>
	<u>kWh Consumption</u>			<b>R 0-717926/ kWh + VAT</b>	<b>R 0-7314 / kwh + vat</b>
	<u>kVA Levy</u>			<b>R 180-98 / kVA + VAT</b>	<b>R 184.38/ KVA + VAT</b>
	-				
	-				
	<u>VACANT SITES - AVAILABILITY CHARGES</u>				
	-				
	-				
0550 / 0413 / 0000	<u>Levy: Vacant Erven</u>			<b>R 60.00 + VAT / month</b>	<b>R 61.13 + VAT / Month</b>
	-				
	<u>DEPARTMENTAL LEVIES (Inc 5.8%)</u>				
	-				
0550 / 0413 / 0000	<u>Departmental Levy</u>			<b>R 0-85057 / kWh + VAT</b>	<b>R 0.90/ Kwh + VAT</b>
	-				
	-				

	<u>SPORT BODIES AND OLD AGE HOMES</u>				
	-				
0550 / 0413 / 0000	<u>Sport Bodies / Old Age Homes</u>				
	<u>Levy</u>			<b>R 157-34 + VAT / month</b>	<b>R 160.30 + VAT/Month</b>
	<u>kWh Consumption</u>			<b>R 0-093599/ kWh + VAT</b>	<b>R 0.9653 / Kwh + Vat</b>
	-				
	-				
	<u>CONSUMER DEPOSITS</u>				
	-				
	<u>Consumer's Deposits</u>				
7201 / 7201 / 7201	<u>Domestic (Normal Meter)</u>			<b>R 1 475-80</b>	<b>1503.55</b>
7201 / 7201 / 7202	<u>Flats</u>			<b>R 1 475-80</b>	<b>1503.55</b>
	<u>Businesses</u>			<b>R 2 746-16</b>	<b>0</b>
	<u>Café's</u>			<b>R 3 297-21</b>	<b>0</b>
	<u>Commercial</u>			<b>0</b>	<b>3359.2</b>
	<u>Old Age Home - Hoopstad</u>			<b>0</b>	<b>600</b>
	-				
	<u>CALL OUT FEES</u>				
	-				
0550 / 1741 / 0000	<u>Call-Out Fee</u>			<b>R 119-60 + VAT</b>	<b>R 121.85 + Vat</b>
	-				
	<u>LATE PAYMENT FEES</u>				

	-				
0550 / 1729 / 0000	<u>Non / Late-Payment Penalty</u>			<b>R 271-00</b>	<b>276.1</b>
	-				
	-				
	<u>CONNECTION + METER TESTING FEES</u>				
	-				
0550 / 1729 / 0000	<u>Reconnection (new residents)</u>			<b>R 271-00 + VAT</b>	<b>R 276.09 + VAT</b>
	-				
0550 / 1739 / 0000	<u>Final Readings</u>			<b>R 120-00 + VAT</b>	<b>R 122.25 +VAT</b>
	-				
0550 / 1739 / 0000	<u>Testing of Meters</u>			<b>R 415-55 + VAT / meter / test</b>	<b>R 423.36 + vat/meter/tes t</b>
	-				
	<u>Connection Fee</u>			<b>Actual cost of material + VAT + labour + 20% admin fee + VAT</b>	<b>Actual cost of material + VAT + labour + 20% admin fee + VAT</b>
	-				
	<u>METER TAMPERING FEES</u>				
	-				

	<u>Meter Tampering Fees</u>				<b>R 7 000 + Vat + Cost of a new Meter</b>
	-				
	-				
			<b>2015/2016</b>	<b>2016/2017</b>	<b>2017/2018</b>
0550 / 0413 / 0000	<u>Domestic</u>				
	Levy		<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
	Pre-paid		<b>R 20-00 minimum</b>	<b>R 20-00 minimum</b>	<b>R 22-80 minimum</b>
	Metered Consumption		<b>R 1-07617/ kWh + VAT</b>	<b>R 1-2483572/ kWh + VAT</b>	<b>R 1-4234692/ kWh + VAT</b>
0550 / 0413 / 0000	<u>Businesses / Government / Schools [Consumption under 60 kVA]</u>				
	Levy		<b>R 240.58+ VAT / month</b>	<b>R 279.07+ VAT / month</b>	<b>R 318.14 + VAT / month</b>
	kWh Consumption		<b>R 1-0477/ kWh + VAT</b>	<b>R 1-21533/ kWh + VAT</b>	<b>R 1-38547/ kWh + VAT</b>
0550 / 0413 / 0000	<u>Bulk Consumption [60 and Above + kVA]</u>				

	Levy		<b>R 595.93 + VAT / month</b>	<b>R 691.28 + VAT / month</b>	<b>R 788.06 + VAT / month</b>
	kWh Consumption		<b>R 0-5429/ kWh + VAT</b>	<b>R 0-62976/ kWh + VAT</b>	<b>R 0-717926/ kWh + VAT</b>
	Minimum bulk Consumption of 60 kVA		<b>R 11221-27+ VAT</b>	<b>R 13 016-67+ VAT</b>	<b>R 14 839.00 + VAT</b>
	kVA Levy		<b>R 136.85 / kVA + VAT</b>	<b>R 158-75 / kVA + VAT</b>	<b>R 180-98 / kVA + VAT</b>
	Silos minimum consumption of 294 kVA		<b>R 43 294.59 + VAT</b>	<b>R 50 221-72 + VAT</b>	<b>R 57 252-76 + VAT</b>
0550 / 0413 / 0000	<u>Levy: Vacant Erven (Sec. 128(1)(c)(i) Ord.8/62)</u>		<b>R 45-37 + VAT / month</b>	<b>R 52-63 + VAT / month</b>	<b>R 60.00 + VAT / month</b>
0550 / 0413 / 0000	<u>Departmental Levy</u>		<b>R 0-6432 / kWh + VAT</b>	<b>R 0-74611 / kWh + VAT</b>	<b>R 0-85057 / kWh + VAT</b>
0550 / 0413 / 0000	<u>Sport Bodies / Old Age Homes</u>				
	Levy		<b>R 118.98 + VAT / month</b>	<b>R 138-02 + VAT / month</b>	<b>R 157-34 + VAT / month</b>

	kWh Consumption		<b>R 0.7078/ kWh + VAT</b>	<b>R 0.082104/ kWh + VAT</b>	<b>R 0-093599/ kWh + VAT</b>
	<u>Consumer's Deposits</u>				
7201 / 7201 / 7201	Domestic (Normal Meter)		<b>R 1 116- 00</b>	<b>R 1 294-56</b>	<b>R 1 475-80</b>
7201 / 7201 / 7202	Flats		<b>R 1 116- 00</b>	<b>R 1 294-56</b>	<b>R 1 475-80</b>
	Businesses		<b>R 2 076- 65</b>	<b>R 2 408-91</b>	<b>R 2 746-16</b>
	Café's		<b>R 2 493- 35</b>	<b>R 2 892-29</b>	<b>R 3 297-21</b>
0550 / 1741 / 0000	<u>Call-Out Fee</u>		<b>R 90-44 + VAT</b>	<b>R 104-91 + VAT</b>	<b>R 119-60 + VAT</b>
0550 / 1729 / 0000	<u>Non / Late-Payment Penalty</u>		<b>R 204-93</b>	<b>R 237-72</b>	<b>R 217-00</b>
0550 / 1729 / 0000	<u>Reconnection (new residents) <b>see 9.7.1 above</b></u>		<b>R 204-93 + VAT</b>	<b>R 237-72 + VAT</b>	<b>R 271-00 + VAT</b>
0550 / 1739 / 0000	<u>Final Readings</u>		<b>R 90-74 + VAT</b>	<b>R 105-26 + VAT</b>	<b>R 120-00 + VAT</b>
0550 / 1739 / 0000	<u>Testing of Meters</u>		<b>R 314-24 + VAT /</b>	<b>R 364.52 + VAT / meter / test</b>	<b>R 415-55 + VAT / meter / test</b>



			meter / test		
	<u>Connection Fee</u>		<b>Actual cost of material + VAT + labour + 20% admin fee + VAT</b>	<b>Actual cost of material + VAT + labour + 20% admin fee + VAT</b>	<b>Actual cost of material + VAT + labour + 20% admin fee + VAT</b>
7330 / 7333 / 7301	<u>[Single &amp; Three Phase Connection]</u>				
7330 / 7333 / 7301					
<b><u>SEWERAGE 6,36%</u></b>					
0570 / 0453 / 0000	<u>Septic Tanks 1 suction max: B =7000 ft</u>				
	10.1.1 Urban area H = 4500 ft		<b>R 98-20 + VAT / suction</b>	<b>R 104-09 + VAT / suction</b>	<b>R 110-71 + VAT / suction</b>
	10.1.2 Rural area:		<b>R 23-84 + VAT / km + Suction</b>	<b>R 25-27 + VAT / km + Suction</b>	<b>R 26-87 + VAT / km + Suction</b>

0570 / 0453 / 0000	<u>Domestic / Churches / Church Hall / Sport Clubs - Levy</u>				
	-		<b>R 50-94 + VAT / month</b>	<b>R 54-00 + VAT / month</b>	<b>R 57-43 + VAT / month</b>
0570 / 0453 / 0000	<u>Business - Levy</u>		<b>R 94-14 + VAT / month</b>	<b>R 99-79 + VAT / month</b>	<b>R 106-14 + VAT / month</b>
0570 / 0453 / 0000	<u>Garage – Levy</u>		<b>R 135-82 + VAT / month</b>	<b>R 143-97 + VAT / month</b>	<b>R 153-13 + VAT / month</b>
0570 / 0453 / 0000	<u>Hotel – Levy</u>		<b>R 509-23 + VAT / month</b>	<b>R 539.78 + VAT / month</b>	<b>R 574.11 + VAT / month</b>
0570 / 0453 / 0000	<u>Flats - Levy</u> [Per Block]		<b>R 339-47 + VAT / month</b>	<b>R 359.84 + VAT / month</b>	<b>R 382.73 + VAT / month</b>
0570 / 0453 / 0000	<u>Suidwes - [Hoopstad]</u>				
			<b>R 135-81 + VAT / month</b>	<b>R 143-96 + VAT / month</b>	<b>R 153-12 + VAT / month</b>
	Grain silo		<b>R 229-97 + VAT / month</b>	<b>R 243-77 + VAT / month</b>	<b>R 259-30 + VAT / month</b>

	Workshop				
0570 / 0453 / 0000					
	<u>Senwes - [Bultfontein]</u>		<b>R 135-82 + VAT / month</b>	<b>R 143-97+ VAT / month</b>	<b>R 153-12 + VAT / month</b>
	Grain silo		<b>R 229-97 + VAT / month</b>	<b>R 243-77 + VAT / month</b>	<b>R 259-30 + VAT / month</b>
	Dealer Workshop				
0570 / 0453 / 0000					
	<u>Old Age Home</u>		<b>R 526-23 + VAT / month</b>	<b>R 557-80 + VAT / month</b>	<b>R 593-27 + VAT / month</b>
	<u>[Bultfontein / Hoopstad]</u>				
0570 / 0453 / 0000	<u>Vacant Erven (Sec. 138(2) Ord.8/62)</u>		<b>R 17-01 + VAT / month</b>	<b>R 18-03 + VAT / month</b>	<b>R 19-17 + VAT / month</b>
0570 / 0453 / 0000					
	<u>Other State / Provincial Buildings</u>		<b>R 254-65 + VAT / month</b>	<b>R 269-93 + VAT / month</b>	<b>R 287-10 + VAT / month</b>
	Testing Grounds Levy				
0570 / 0453 / 0000	<u>Magistrate's Office / Police Station - Levy</u>		<b>R 424-35 + VAT / month</b>	<b>R 449-81 + VAT / month</b>	<b>R 478-42 + VAT / month</b>
0570 / 0453 / 0000	<u>Telkom / Post Office - Levy</u>		<b>R 254-65 + VAT / month</b>	<b>R 269-93 + VAT / month</b>	<b>R 287-10 + VAT / month</b>

0570 / 0453 / 0000					
	<u>Schools without Waterborne Sewerage</u>				
	[Phahameng / Tikwana] - Levy		<b>R 3 394-96 + VAT / month</b>	<b>R 3 598.66 + VAT / month</b>	<b>R 3 827.53 + VAT / month</b>
0570 / 0453 / 0000					
	<u>Schools with Waterborne Sewerage</u>		<b>R 1 018-46 + VAT / month</b>	<b>R 1 079-57 + VAT / month</b>	<b>R 1 148-23 + VAT / month</b>
0570 / 0453 / 0000	<u>New Connection</u>		<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>	<b>Cost of material + VAT &amp; labour + 20% admin + VAT</b>
	<b><u>REFUSE REMOVAL 6,36%</u></b>				
0580 / 0473 / 0000	<u>Domestic / Churches</u>		<b>R 35-40 + VAT / month</b>	<b>R 55-40 + VAT / month</b>	<b>R 58-92 + VAT / month</b>
0580 / 0473 / 0000	<u>Business</u>		<b>R 70-73 + VAT / month</b>	<b>R 74-97 + VAT / month</b>	<b>R 79-73 + VAT / month</b>

0580 / 0473 / 0000	<u>Schools / Prisons / Hospitals / Other Provincial &amp; Government Buildings</u>		<b>R 175-69 + VAT / month</b>	<b>R 186-23 + VAT / month</b>	<b>R 198-10 + VAT / month</b>
	-				
0580 / 0473 / 0000	<u>Departmental</u>		<b>R 35-40 + VAT / month</b>	<b>R 55-40 + VAT / month</b>	<b>R 58-92 + VAT / month</b>
0580 / 1741 / 0000	<u>Refuse Removal</u>				
	Cleaning of Erven		<b>Actual costs + 20% + VAT / site</b>	<b>Actual costs + 20% + VAT / site</b>	<b>Actual costs + 20% + VAT / site</b>
	Garden Refuse		<b>R 292-82 + VAT / load</b>	<b>R 312-82 + VAT / load</b>	<b>R 332-71 + VAT / load</b>
	Building Rubble		<b>R 439-23 + VAT / load</b>	<b>R 459.23 + VAT / load</b>	<b>R 488.43 + VAT / load</b>
<b><u>POUND FEES 6,36%</u></b>					
0420 / 1741 / 0000	<u>Cattle</u>				
	Pound Fees		<b>R 16-50 + VAT / head / day</b>	<b>R 16-50 + VAT / head / day</b>	<b>R 17-55 + VAT / head / day</b>

	Herding Fees		<b>R 22-00 + VAT / head / day</b>	<b>R 22-00 + VAT / head / day</b>	<b>R 23-40 + VAT / head / day</b>
0420 / 1741 / 0000	<u>Horses / Donkeys</u>				
	Pound Fees		<b>R 22-00 + VAT / head / day</b>	<b>R 22-00 + VAT / head / day</b>	<b>R 23-40 + VAT / head / day</b>
	Herding Fees		<b>R 49-50 + VAT / head / day</b>	<b>R 49-50 + VAT / head / day</b>	<b>R 52-65 + VAT / head / day</b>
0420 / 1741 / 0000	<u>Sheep / Goats</u>				
	Pound Fees		<b>R 11-00 + VAT / head / day</b>	<b>R 11-00 + VAT / head / day</b>	<b>R 11-70 + VAT / head / day</b>
	Herding Fees		<b>R 5-50 + VAT / head / day</b>	<b>R 5-50 + VAT / head / day</b>	
0420 / 1741 / 0000	<u>Pigs</u>				
	Pound Fees		<b>R 22-00 + VAT / head / day</b>	<b>R 22-00 + VAT / head / day</b>	<b>R 23-40 + VAT / head / day</b>
	Herding Fees		<b>R 11-00 + VAT / head / day</b>	<b>R 11-00 + VAT / head / day</b>	<b>R 11-70 + VAT / head / day</b>
<b><u>RENTAL OF HALLS</u></b>					
	<u>Municipal Related ( All Council Halls)</u>	<b>Free of Charge</b>	<b>Free of Charge</b>	<b>Free of Charge</b>	<b>Free of Charge</b>

	<u>Bultfontein - Louis Botha Hall</u>				
	<u>Conferences, Meetings, Courses</u>				
7300 / 7303 / 7301	Deposit	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 063-60</b>
0423 / 0735 / 0000	Rental	<b>R 1 000-00 + VAT</b>	<b>R 1 200-00 + VAT</b>	<b>R 1 200-00 + VAT</b>	<b>R 1 276-32 + VAT</b>
	<u>Dinners, Parties, Receptions, Wedding</u>				
7300 / 7303 / 7301	Deposit	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 063-60</b>
0423 / 0735 / 0000	Rental	<b>R 1 500-00 + VAT</b>	<b>R 3 200-00 + VAT</b>	<b>R 3 200-00 + VAT</b>	<b>R 3 403-52 + VAT</b>
0423 / 0735 / 0000	<u>Pre Occupation Fee per Day</u>	<b>R 100-00 + VAT / day</b>	<b>R 150-00 + VAT / day</b>	<b>R 150-00 + VAT / day</b>	<b>R 159-64 + VAT / day</b>
	-				
	<u>Table Cloths</u>				
7300 / 7303 / 7301	Deposit	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 117-00</b>
0423 / 0735 / 0000	Rental	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-64 + VAT / cloth</b>
	<u>Phahameng Community Hall</u>				

7300 / 7315 / 7301	Deposit	<b>R 600-00</b>	<b>R 600-00</b>	<b>R 600-00</b>	<b>R 638-16</b>
0423 / 0737 / 0000	Rental	<b>R 850-00 + VAT</b>	<b>R 1000-00 + VAT</b>	<b>R 1000-00 + VAT</b>	<b>R 1063-60 + VAT</b>
	<u>Bultfontein Town Hall: Non-Profitable Organisations</u>	-	-	-	-
	<u>VLU, Ecclesiastical gatherings and Services Management Meetings, Agricultural Study, Groups, Political Parties, District Agricultural Union, All Educational Lectures - [Crockery Included]</u>	-	-	-	-
0423 / 0737 / 0000	Rental	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1 063-60</b>
7300 / 7301 / 7301	Deposit	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 063-60</b>
0423 / 0737 / 0000	Pre Occupation Fee per Day	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 132-95 + VAT / day</b>



	<u>Dances, Concerts, Bioscope, Parties, Weddings, Dinners, Auctions, (Church Bazaars must be part of 13.7) - [Crocery Included]</u>				
0423 / 0737 / 0000	Rental	<b>R 1 200-00 + VAT / day</b>	<b>R 1 200-00 + VAT / day</b>	<b>R 1 200-00 + VAT / day</b>	<b>R 1 276-32 + VAT</b>
7300 / 7301 / 7301	Deposit	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 063-60</b>
0423 / 0737 / 0000	Pre Occupation Fee per Day	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 132-95 + VAT / day</b>
	<u>Table Cloths</u>	-	-	-	-
7300 / 7301 / 7301	Deposit	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 117-00</b>
0423 / 0737 / 0000	Rental	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-64 + VAT / cloth</b>
	Chair Covers	<b>R 5-00 +VAT/ Chair cover</b>	<b>R 5-00 +VAT/ Chair cover</b>	<b>R 5-00 +VAT/ Chair cover</b>	<b>R 5-32 +VAT/ Chair cover</b>
	Chair Tie	<b>R 2-50 +Vat / Chair Tie</b>	<b>R 2-50 +Vat / Chair Tie</b>	<b>R 2-50 +Vat / Chair Tie</b>	<b>R 2-65 +Vat / Chair Tie</b>
	<u>Hoopstad Civic Centre</u>	-	-	-	-

	<u>School functions, Local Concerts, Public meetings [none Political], Displays, Kitchen/Stork tea, Lectures/Conference, Folk-dances - [Crockery included] (only in cases of non-professional actors)</u>	-	-	-	-
0423 / 0737 / 0000	Rental: Main hall	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1063-60 + VAT</b>
0423 / 0737 / 0000	Rental: Side hall	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 585-00 + VAT / day</b>
0423 / 0737 / 0000	Rental: Kitchen & bar	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 446-71 + VAT / day</b>
	<u>Professional Concerts, Political Meetings, Social functions, Bazaars, Bioscope [mobile], Tea party - [Crockery included]</u>	-	-	-	-
0423 / 0737 / 0000	Rental: Main hall	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1063-60 + VAT</b>

0423 / 0737 / 0000	Rental: Side hall	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 585-00 + VAT / day</b>
0423 / 0737 / 0000	Rental: Kitchen & bar	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 446-71 + VAT / day</b>
	<u>Weddings, Receptions, Dinner party [without dancing] - [Crockery included]</u>	-	-	-	-
0423 / 0737 / 0000	Rental: Main hall	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1 000-00 + VAT / day</b>	<b>R 1063-60 + VAT</b>
0423 / 0737 / 0000	Rental: Side hall	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 550-00 + VAT / day</b>	<b>R 585-00 + VAT / day</b>
0423 / 0737 / 0000	Rental: Kitchen & bar	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 420-00 + VAT / day</b>	<b>R 446-71 + VAT / day</b>
	<u>Pre occupation fee -</u>	-	-	-	-
0423 / 0737 / 0000	Rental: Main hall	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 125-00 + VAT / day</b>	<b>R 132-95 + VAT / day</b>
0723 / 0737 / 0000	Rental: Side hall	<b>R 100-00 + VAT / day</b>	<b>R 100-00 + VAT / day</b>	<b>R 100-00 + VAT / day</b>	<b>R 106-40 + VAT / day</b>

0723 / 0737 / 0000	Rental: Kitchen & bar	<b>R 100-00 + VAT / day</b>	<b>R 100-00 + VAT / day</b>	<b>R 100-00 + VAT / day</b>	<b>R 106-40 + VAT / day</b>
50% of the above mentioned tariffs will be applicable in cases where the property are used before 17:00					
0723 / 0737 / 0000	<u>Use of grand piano</u>	<b>R 100-00 + VAT / occasion</b>	<b>R 100-00 + VAT / occasion</b>	<b>R 100-00 + VAT / occasion</b>	<b>R 106-40 + VAT / occasion</b>
	<u>Piano</u>				
0723 / 0737 / 0000	During the day	<b>R 20-00 + VAT / occasion</b>	<b>R 20-00 + VAT / occasion</b>	<b>R 20-00 + VAT / occasion</b>	<b>R 21-27 + VAT / occasion</b>
0723 / 0737 / 0000	During the evening	<b>R 50-00 + VAT / occasion</b>	<b>R 50-00 + VAT / occasion</b>	<b>R 50-00 + VAT / occasion</b>	<b>R 53-18 + VAT / occasion</b>
	<u>Cleaning of crockery – [Cleaning remains the duty of the user ]</u>	-	-	-	-
0723 / 0737 / 0000	Done by Council	<b>R 300-00 + VAT</b>	<b>R 300-00 + VAT</b>	<b>R 300-00 + VAT</b>	<b>R 319-08 + VAT</b>

	<u>Cleaning of kitchen –</u> [Cleaning remains the duty of the user.]	-	-	-	-
0723 / 0737 / 0000	Done by Council	<b>R 400-00 + VAT</b>	<b>R 400-00 + VAT</b>	<b>R 400-00 + VAT</b>	<b>R 425-44+ VAT</b>
	<u>Rental of table cloths:</u>				
0723 / 0737 / 0000	Crimpelene	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-64 + VAT / cloth</b>
0723 / 0737 / 0000	Damask	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-00 + VAT / cloth</b>	<b>R 10-64 + VAT / cloth</b>
7300 / 7302 / 7301	Deposit	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 110-00</b>	<b>R 117-00</b>
	<u>Booking of Main hall and Side hall on the same date by two different lessees</u> – In a case where the second application cannot be accommodated, one of the applicants will be entitled to rent the Main hall at the same tariff that as applicable on the Side hall	-	-	-	-
	<u>Ballet &amp; Modern dancing</u>	<b>R 25-00 + VAT /occasion</b>	<b>R 25-00 + VAT /occasion</b>	<b>R 25-00 + VAT /occasion</b>	<b>R 26-59 + VAT /occasion</b>
	-				

	<u>Use of Court yard by displayers</u> – An undertaking will be signed by the lessee that all damages (if any) will be for the account of the lessee	-	-	-	-
	<u>Braai in Court yard/any other place on the property</u> – This will not be allowed without pre permission of the Manager. In the case of any damage all cost will be for the account of the lessee.	-	-	-	-
	<u>Tikwana Community Hall</u> – Will be payable by all lessees	-	-	-	-
7300 / 7316 / 7301	Deposit	<b>R 600-00</b>	<b>R 600-00</b>	<b>R 600-00</b>	<b>R 638-16</b>
0423 / 0707 / 0000	Rent	<b>R 850-00 + VAT / occasion</b>	<b>R 1000-00 + VAT</b>	<b>R 1000-00 + VAT</b>	<b>R 1063-60 + VAT</b>
	<u>Amanda Coetzer Lapa [Game Reserve]</u>				

0423 / 0735 / 0000	Rental: Local Meetings & Training Courses	<b>R 1 000-00 + VAT</b>	<b>R 1 000-00 + VAT</b>	<b>R 1 000-00 + VAT</b>	<b>R 1063-60 + VAT</b>
0423 / 0735 / 0000	Rental: Parties / Weddings	<b>R 1 500-00 + VAT</b>	<b>R 3 2000-00 + VAT</b>	<b>R 3 2000-00 + VAT</b>	<b>R 3403-52 + VAT</b>
7300 / 7305 / 7301	Deposit	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1 000-00</b>	<b>R 1063-60</b>
<b><u>RENTAL OF SPORTING FACILITIES</u></b>					
	<u>Phahameng and Tikwana Stadiums (Tournaments)</u>				
7300 / 7306 / 0000		<b>R 500-00</b>	<b>R 500-00</b>	<b>R 500-00</b>	<b>R 531-80</b>
0520 / 0741 / 0000		<b>R 350/ day + VAT</b>	<b>R 350/ day + VAT</b>	<b>R 350/ day + VAT</b>	<b>R 372,26/ day + VAT</b>
	<u>Bultfontein and Hoopstad Stadiums (Tournaments)</u>				
7300 / 7306 / 0000		<b>R 500-00</b>	<b>R 500-00</b>	<b>R 500-00</b>	<b>R 531-80</b>
0520 / 0741 / 0000	:	<b>R 380/ day + VAT</b>	<b>R 380/ day + VAT</b>	<b>R 380/ day + VAT</b>	<b>R 404,16/ day + VAT</b>
	<u>Phahameng and Tikwana Stadiums (Concerts and Social</u>				
<u>Events)</u>					

7300 / 7306 / 0000		<b>R 500-00</b>	<b>R 500-00</b>	<b>R 500-00</b>	<b>R 531-80</b>
0520 / 0741 / 0000		<b>R 550/ day + VAT</b>	<b>R 550/ day + VAT</b>	<b>R 550/ day + VAT</b>	<b>R 585/ day + VAT</b>
	<u>Bultfontein and Hoopstad Stadiums (Concerts and social events)</u>				
7300 / 7306 / 0000		<b>R 550-00</b>	<b>R 550-00</b>	<b>R 550-00</b>	<b>R 585-00</b>
0520 / 0741 / 0000		<b>R 550/ day + VAT</b>	<b>R 550/ day + VAT</b>	<b>R 550/ day + VAT</b>	<b>R 585/ day + VAT</b>



## 14. Quality Certificate



**TSWELOPELE**  
LOCAL MUNICIPALITY  
A MUNICIPALITY IN PROGRESS

P.O. Box 3  
Bultfontein  
9670

Tel: 051 853 1111  
Fax: 051 853 1332  
e-mail: [toois@tswelopele.org](mailto:toois@tswelopele.org)

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### MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, **Tshemedi Lucas Mkhwane**, the Municipal Manager of **TSWELOPELE LOCAL MUNICIPALITY (FS 183)**, hereby certify that the Annual Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and supporting documents are consistent with the integrated development plan of the municipality.

Print Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_